A GROUNDED THEORY TO MAP THE TERRITORY OF SAUDI CORPORATE SOCIAL RESPONSIBILITY REPORTING

Abstract:

This study investigates the practice of corporate social responsibility reporting (hereafter CSRR) in the context of Saudi Arabia. The investigation encompasses a detailed description of corporate social responsibility (hereafter CSR) perception, CSR implementation and CSRR; and an interpretation for reporting practice. The interpretation seeks to provide a grounded theory that is capable of offering a plausible explanation for what shapes this reporting. In addition, the study examines and links the drivers and desired outcomes of CSRR.

A primarily interpretive philosophical assumption was employed in the study, utilising the grounded theory methodology and semi-structured interviews as a tool for data collection. The data were collected through three phases of interviews with participants from the Saudi petrochemical and energy industry. The personnel chosen to participate in the research were those with direct CSR involvement who were empowered to make decisions; most of them were leaders or managers. The first two phases were designed to elicit what is understood by CSR within Saudi companies, how it is implemented and how it is then reported. These two phases built the preliminary concepts and categories of the open and axial coding analysis. The third phase of interviews were then used to construct the selective codes and to identify the core concept in order to generate the theory. The use of the grounded theory methodology exactly as instructed is largely absent from the CSR literature.

The first part of the findings provides a description of CSR practices. It reveals that despite the uncertainty regarding exactly what CSR means to Saudi companies and what it involves, CSR is perceived as an important concept. A gap between how it is perceived and how it is to be implemented as well as a lack of a systematic CSR strategy and performance measurements were evidenced. CSR is implemented as 'external' to business operations and there is a lack of creativity. There is also evidence of a gap between CSR implementation/activities and CSRR. CSRR is arbitrary and inconsistent, lacks a formal mechanism, has many transparency issues, and gains less attention than CSR activities.

The second part of the findings- built utilising the first part- presents a grounded theory that is induced to interpret the reporting practices of Saudi companies. The generated theory is illustrated in a textual and diagrammatical model that maps the territory of Saudi CSRR. Based on the managerial perspectives, the map explains what forms and shapes the reporting practices, illustrating and identifying accountability (both tacit and/or explicit) as the core concept/engine of the CSRR mechanism. Accountability in this grounded theory not only reenergises the conventional importance of the concept but also extends its scope. Therefore, accountability is not only society-centred but also organisation-centred.

The study concludes by suggesting a number of broad proposals and recommendations for future research and practice, which were developed by considering the challenges faced by companies that were captured during the analysis. It is hoped that the recommendations will improve CSRR.

Introduction

Although CSR reporting has been developed and transformed from being on the periphery of accounting literature to being in the centre of the research agenda (Parker, 2014), it is still under construction and the organisational practices that are related to CSR reporting still need more exploration (Unerman et al., 2007; Owen, 2008; Gray, 2009; Hopwood, 2009; Liane et al., 2013). For example, according to Tilt (2016), commenting on the previous Adams' classification: "[w]hile CSR reporting has been studied by a large number of scholars, only a few fall into the second of the categories above, and consider context in detail. This is particularly relevant when considering developing countries. A few papers have specifically reviewed studies on developing countries." (p.2). CSR reporting needs to be extended from merely observing the current practice to innovating new approaches (Gray, 2008). Also, it needs to initiate a broader discussion and further engagement of stakeholders' groups and local government in CSR reporting research, as well as integrating CSR reporting into mainstream accounting education from the views of the broader values of society and ethics (Owen, 2008).

In spite of the significant progress in the extent and quality of CSR reporting – even though it is voluntary in general (Milne and Gray, 2007) – reporting is still a developed country phenomenon, due to the fact that the majority of CSR studies have been undertaken in countries and regions such as the USA, the UK, Western Europe, Australasia, North America and Japan (Chapple and Moon, 2005; Tilt, 2016).

Very few studies have focused on CSR in developing countries (for example, Hossain et al., 2006; Kamla, 2007; Eljayash et al., 2013) and the existing literature is relatively narrow. However, recently there has been growing interest in studying CSR reporting in developing countries, mainly as a result of the increased tendency towards capitalist systems (Tilt, 2016). Most research conducted in developing countries has concentrated on newly industrialised countries such as Hong Kong, China, Korea and Malaysia (Akrout and Ben Othman, 2013), while few studies have focused on Arab countries. In general, these studies mainly have a social nature, are relatively recent and have an exploratory aim (Visser 2009).

The body of CSR and CSR reporting research in Saudi Arabia, considering its political, economic, social and cultural characteristics, is still in its initial stages and shows a dearth of available material in this regard, as will be discussed in detail in Chapter 1. Similar to the international orientation, the scant literature on the context of Saudi Arabia focuses on describing CSR activities and sometimes on CSR conception more than reporting. There is an

agreement that there is a growing interest in the concept of Saudi business and society. Also, attitudes towards CSR in Saudi Arabia are extremely influenced by religious and traditional values regarding responsibility (Emtairah et al., 2009; Al-Sabban et al., 2014). It is also noted that CSR practices and policies vary across Saudi businesses. However, there is a lack of theoretical and practical frameworks (Mandurah et al., 2012). Studies on CSR reporting show that the level of CSR disclosure in Saudi Arabia is low and involves non-environmental voluntary issues of interest to stakeholders. There is also an agreement on the positive influence of a company's size and the engagement of the owners with CSR reporting.

International practices have verified that although there are some underlying standards and practices, such as ISO 26000 and GRI, there is no unified pattern for CSR because the practices vary among countries. However, this variation is related to the national business systems rather than the country's development stage, which in turn reflects the profile of the country of operation rather than the original country (Chapple and Moon, 2005).

Because the country and the contextual dependency of CSR are significant factors (Dobers and Halme, 2009; Gjølberg, 2009), it is important to note that: "the concept and practice of [CSR] must be defined by its national and cultural context, if it is to be relevant and effective" (Visser and Tolhurst, 2010, p. xxvi).

According to Tilt, (2016), although research is scant, the papers that have been written on the subject of CSR reporting offer the opinion that the 'country' factor determines the extent of companies' engagement in CSR practices and the degree of their reporting, but they do not investigate in any greater depth. However, much of the research on developing nations has utilised developed countries' frameworks in order to explain the reporting practices. Therefore, for the nations whose social/political, cultural or regulatory context is different, the existing research does not explore the various contextual elements that can affect firms' CSR practices in such countries. A study by Ioannou and Serafeim (2012) (cited in Halkos and Skouloudis, 2106) indicates that country-related factors explain more than a third of the variations in companies' CSR engagements.

Highlighting variations in CSR practice within different nations identifies the need for more research on the style and method of reporting practices, which should be relevant to the individual country's own qualities. A more rounded picture of the elements that inform social disclosure might emerge, and knowledge of what amounts to 'good practice' should be apparent, not to mention what is classed as 'bad practice'. Although this may not further the

progress of voluntary reporting initiatives, it might stimulate discussion on the success of such initiatives, and if big firms can set accountability as a goal (Gray et al., 1996, p. 164)

It can be argued that CSR is more essential in developing countries than in the West, due to its valuable stimulation and rich challenges to the sceptical patterns of Western scholars (Kisenyi and Gray, 1998). Visser (2009) outlines four reasons for distinguishing developing countries and justifying the focus on developing countries when studying CSR:

"1) developing countries represent the most rapidly expanding economies, and hence the most lucrative growth markets for business (IMF, 2006); 2) developing countries are where social and environmental crises are usually felt most acutely in the world (WRI, 2005; UNDP, 2006); 3) developing countries are where globalisation, economic growth, investment, and business activity are likely to have the most dramatic social and environmental impacts (both positive and negative) (World Bank, 2006); and 4) developing countries present a distinctive set of CSR agenda challenges that are collectively quite different to those faced in the developed world" (p.2).

The differences in CSR practices between Western nations and other countries are not only subject to the how mature is the level of practices. It is also, subject to other characteristics such as cultural and religious (Ronnegard, 2013), political and economic. Ronnegard, for example, opines that countries such as Middle Eastern countries (especially Saudi Arabia) where the Islamic religion shapes and constructs most societies' values and norms, may develop a path for CSR that might differ from that drawn by developed countries. This can be explained by the fact that Western corporations struggle to communicate their ethical codes, while such ethics, charity in particular, are rooted in corporate leaders' religious insights and are often translated in their strategic design (Ronnegard, 2013).

Rationale and Originality of the Research

In view of the previous overview about CSR reporting, "It is clear that CSR reflects – to a degree at least – the social and political context in which it takes place" (Gray et al., 1996, p.164). CSR is concerned about the responsibilities of organisations with regard to the variety of stakeholders in society. CSR reporting, therefore, is a type of corporate dialogue with stakeholders and a way of communicating a company's engagement with society and its ethical values. Thus, in order to capture, understand, interpret and then develop corporate social practices (including reporting) it needs to be examined within the context it operates in. As mentioned above, the body of research conducted in the context of developing counties is

relatively narrow in relation to that of developed countries. Even more so, most of the concepts, theories and frameworks used to study CSR reporting in developing countries are based on those demonstrated successful experiences in developed countries. This further elevates the importance of emancipative approaches when studying CSR reporting in different contexts, especially considering that there are growing indications that tend to doubt the applicability of Western CSR practices to explain developing countries' practices. Nations with market economies tend to have fairly robust institutional frameworks, where there is well-run and reasonably applied regulation. In developing nations that are affected by corruption, unpredictable bureaucracy, tenuous property rights and inconsistent application of laws, however, CSR can be viewed and practised very differently (see, for example, Bebbington, 2001; Jamali and Mirshak, 2007; Kamla, 2007; Dobers and Halme, 2009; Ronnergard, 2013; Tilt, 2016).

This research investigates CSR reporting in the context of Saudi Arabia for many reasons. Until recently, CSR research – especially CSR reporting – in Saudi Arabia, as a developing country, has received little attention in the available literature. The Saudi Arabian context for CSR differs from those of developed countries in a variety of political, economic, environmental and social ways (for further details please see Chapter 1). Saudi Arabia is not a capitalist country and the government is a non-democratic body with centralised control, which may explain the view that CSR is seen simply as a governmental responsibility.

The cultural structure in Saudi Arabia is deeply religious and family oriented. The social hierarchy in the country normally assigns more prominence to relationships of an informal nature (Al-Twaijry et al., 2002; Haniffa & Hudaib, 2007) rather than recognised and formal CSR and accountability structures.

Saudi Arabia is the world's second (if not the first) largest producer of oil, and its economy relies on oil revenues. Changes in oil prices can affect a country's plans, especially if the country is dependent on economic prosperity, such as extra free social services. This may raise the question of reforming the role of the government as well as businesses in terms of CSR activities. Diversification of economic resources is a main government objective, as well as engaging in a programme to actively encourage foreign investment, which means becoming more integrated and more visible to the global economy. In addition, Saudi Arabia is a major G20 economy and hosts many multinational companies, which ensures an important share for

Saudi companies in the global economy. This, therefore, entails a level of reporting that should be in line – or at least with no large variance – with international standards.

The structure of Saudi business institutions is embodied within a tight, concentrated configuration (which is chiefly made up of families and government officials), where there is a small amount of involvement from institutions. The consequence is that the influence exerted by shareholders to introduce and impose corporate regulations is insufficient. This can have an adverse effect on corporations' will and desire to be transparent (Al-Bassam et al., 2015).

Saudi Arabia suffers from problems such as a relatively high unemployment rate, a high corruption rate and severe water scarcity, which remain among the top development challenges. Thus, and in view of the fact that there is no regulation of CSR in Saudi Arabia, other than some environmental issues, those problems may direct the growing public opinion and some other non-governmental institutions to question companies' responsibilities and their social and environmental participation in solving these problems - not to mention the possibility of accusing the companies for causing some of these issues.

Since the will to study companies' motivations for CSR reporting within a specific context is not well developed and there has been "no real thought about the theoretical assumptions being made" (Tilt 2016, P.), further research is needed.

In light of that and also based on the contextual setting of Saudi companies previously discussed, there is a lack of sound social and environmental accounting and CSR disclosure in Saudi Arabia (Ali and Alali, 2012). Also, on the grounds of the lack of a national theoretical CSR framework (Mandurah et al., 2012;) as well as the low level of reporting practices, this study seeks to contribute to the scant literature by exploring and providing an understanding of Saudi CSR reporting practices considering the contextual factors they operate in. However, this will be studied from the businesses' point of view, and will attempt to understand and explain the motivations for that reporting. In addition, the minimal literature of Saudi CSRR (see Chapter 2) suggest that companies in Saudi Arabia disclose social information on a low level. Contrary to the current research, these studies are mainly descriptive in nature using quantitative approaches (mainly content analysis) restricting their investigation to a specific theory and focusing on the annual reports only. Also, none of them explored the companies' managers perspectives or sought to provide an explanation of CSRR practices. Therefore, it is expected that the current study will not only expand the literature of comparative social accounting in general and in CCG countries in particular (for the many contextual similarities

with Saudi Arabia) but also it will offer insights that illuminate companies' perspectives which facilitate understanding of CSRR in the Saudi context. The holistic approach that this study seeks to apply by linking the managers' perspective pertaining to CSR perception with CSR implementation and CSRR, will lead to a potential richer understanding of CSR practices in Saudi Arabia and may bring consideration of CSRR to the attention of regulatory bodies especially Saudi Organization for Certified Public Accountants (SOCPA).

Seeing companies embed responsibilities in their mainstream operations beyond the responsibility of profit maximisation, such as their responsibility towards society and the environment and, equally important, seeing them caring about stakeholders beyond shareholders and investors, is the core motivation of this research. Building on that knowledge is power which can be provided through reporting; and dealing with reporting as a two-way approach may influence companies to be more accountable for their environmental and social impacts.

Research Aim and questions

As aforementioned above, a number of studies assert that the country in which the company disclose CSR information, influences the extent and the theme of CSRR. It is also argued that CSR is more essential in developing countries than in developed countries (Visser,2009) where in which most of the research is conducted. Developing countries are not homogenous in terms of the contextual factors and also, they don't share these contextual factors with developed countries (Bebbington, 2001). It is this dissimilarity which suggests that CSRR in developing countries is different from CSRR in developed countries -Saudi Arabia in particular- and accordingly, it justifies the need for further exploration. Therefore, it is expected that CSRR in Saudi Arabia (the focus of this thesis) will exhibit different practices, drivers and motivations. In view of this, the current study is designed to ultimately explain the social reporting practices using the lens of managerial perspectives on CSR and CSRR to facilitate that explanation.

The study **aims** to draw a holistic perspective of CSRR practices by Saudi Arabian companies and to generate a theory that is capable of offering a plausible explanation for what shapes this reporting.

Based on this aim, the research process evolved addressing the following two primary research questions:

How the current practice of corporate social responsibility reporting is perceived by Saudi corporates' managers?

What does constitute an explanation (or theory) for CSRR practice in Saudi Arabia?

Research Methodology

Ontologically, this study is aligned with the interpretive paradigm (see Chapter 3), which views reality as multi-faceted, dynamic, perceived differently and constructed by the actors themselves. Reality is, therefore, is seen within its historical social, cultural and environmental context. An interpretive researcher develops his/her interpretation via subjective understanding and using his/her personal lens to analyse the data and to draw a conclusion. (Burrell and Morgan, 1979; Ryan et al., 2002; Creswell, 2003; Myers, 2013). This ontological assumption governs the way how to gain the knowledge (epistemological assumption) of CSRR in the context of Saudi Arabia and defines the nature of the relationship between the researcher and what can be known (Guba and Lincoln, 1994). Accordingly, this study explores the 'reality' of CSRR as constructed by corporate managers and representatives of consultant groups in Saudi Arabia and seeks to interact with, and incorporate various views of the study' participants. Approaching research in this manner often leads to, inductively, developing a theory or pattern of meanings rather than starting with a theory as in positivism. This anti-positivist stance allows the CSRR to be investigated in a way that values subjective responses and does not set out with a view that CSRR in Saudi Arabia should merely be measured and quantified within predetermined categories.

The methodology applied for the purposes of this study is 'grounded theory' (in particular Strauss and Corbin (1990) wherein the researcher's theory is grounded in the participants' views and is "derived from data, systematically gathered and analysed through the research process' (Strauss and Corbin, 1990, p.12).

Generating a theory that is capable of offering a plausible explanation for CSRR in Saudi Arabia instead of relying on an existing theory is based on that the theory that interprets an organisation's CSR behaviour in a specific context may be questioned in another context (Spicer et al., 2004). in addition, developing a primary theory before data collection may revoke and restrict any potential explanation. Therefore, CSR reporting is studied in this research within a frame that combines an understanding of first the conception and then the implementation in order to understand reporting. This holistic overview description, understanding and the explanation have been processed in three stages- open, axial and

selective coding- with no attempt to rely on a prior hypothesis to be tested or any existing theories for explanation. It is how the methodology of grounded theory is approached. Adams, (2002) stated that "no one theory being consistently supported or refuted, thus demonstrating that any one of these theories can only provide a partial explanation. Indeed, whether or not a theory has been supported depends to a large extent on the scope of the study and the variables investigated." (p.225). This approach is different from most of the other studies in the field that are often based on a testing a pre-determined theory or hypotheses.

The tool used for data collection is the semi-structured interview where the interviews were conducted through three phases with participants from the Saudi petrochemical and energy industry. The personnel chosen to participate in the research were those with direct CSR involvement who were empowered to make decisions; most of them were leaders or managers.

The first two phases were designed to draw a detailed picture of CSR perception, implementation and reporting. The third phase was used to construct the selective codes and to identify the core concept in order to generate the theory. The use of the grounded theory methodology exactly as instructed is largely absent from the CSR literature.

: The Generated Theory/ Mapping the terrain of CSRR in the context of Saudi Arabia

The Core Concept: Accountability — Tacit and Explicit

Accountability occupies the position of the core concept in the arena of CSRR by Saudi companies. Accountability is recognised by the participants as the focal influential concept for producing systematic CSR reports, and for achieving and maintaining the desired outcomes. From another angel, CSR reports can be seen as a manifestation for discharging accountability (Gray et al., 1996, Gray et al., 2009)) which is an essential requirement to gain a good level of reporting. Relatedly, Guidice et al. (2013) suggest that accountability provides a good explanation for the performance of family businesses in comparison to nonfamily business and subsequent generations of family business. Also, they confirm that "decision makers that felt accountable to individuals of higher status or of mixed status provided more accurate performance ratings" (p. 234).

Accordingly, establishing responsibility for CSRR is the first requirement for discharging accountability (Gray et al., 1988). While some scholars view accountability as merely a dimension of responsibility (Jones, 1977; Agyemang, 2009; Sinclair, 1995), the data analysis

carried out for this thesis shows that there is a clear relationship between accountability and responsibility in the Saudi context, which correlates with studies carried out in different settings (Gray et al., 1996; Sinclair, 1995). For example, participants emphasised that once the responsible persons have been identified, it needs to be made clear exactly what this responsibility entails, as well as all the relevant requirements of CSR reporting.

CSR reports are not only a manifestation of accountability but also emphasise the right of access to information (Gray et al., 1988). When Saudi companies seek to disseminate their CSR information using different channels (Gray et al., 2006), they confirm implicitly, or sometimes overtly, their awareness of the role of accountability in discharging CSR information.

Accountability in general, as Saudi managers perceive it, incorporates two main dimensions: first, assigning responsibility and accepting it based on previous desired message and outcomes about a given situation, and, second, an evaluation of how the duty is performed based on shared views and outputs agreed between the responsible person(s) and those assigning responsibility. Thus, the responsible actor is subject to observation and for being accountable for his or her performance.

The perception of accountability by Saudi companies concurs with the definition by Gray et al, (1997) as "the duty to provide an account of the actions for which one is held responsible" (1p. 334). However, it is important to realise that the dimensions of accountability are not always easily identifiable. That is why the grounded theory presented here accommodates two levels of accountability: accountability at the organisation level/leadership level and accountability at the management level. Accountability at the organisation level leads to establishing and then making the CSRR requirements (policies, procedures, performance measurement and resources) available to the lower level (management level). Therefore, the lower level will then be accountable to the higher level and, thus, accountability is disseminated between the two levels.

Accountability at **the management level** is practised **explicitly** because both responsibilities — the responsibility for CSR and CSRR actions, and the responsibility to provide accounts of those actions — are clear and previously assigned. This is because CSR activities and CSRR have to be done as instructed by the organisation, represented by its leaders, as well as the willingness by assigned personnel to accept this responsibility and to provide an account of, or answers to questions regarding, those actions.

From this viewpoint, accountability at the management level seems to turn CSRR inside the company from a voluntary practice to a compulsory practice because of the formal process that it follows. As a result, a systematic CSRR is likely to be obtained due to accountability at management level. This statement is supported by the argument that attributes poor CSRR to reporting of a voluntary nature (Murthy and Abeysekera, 2008). Therefore, accountability at the management level is mostly driven internally by the factors (policies, procedures, resources) that have been set previously by the leaders or top management. As a result, the main stakeholders of CSRR in these circumstances are internal.

On the other hand, accountability at **the organisation level** is mostly driven by external drivers, such as governmental encouragement, government development plans, media, public pressure, and religion and culture; drivers which, in many cases, are not explicitly formulated. This level is related to what Valor (2005) posits as that accountability "should be understood as social corporate control" (p. 197) if we see that 'social control' incorporates all the external drivers.

Thus, accountability in such cases is voluntarily accepted to some extent and, therefore, is **tacit and informal**. Accepting this type of accountability (external and voluntary) implies different levels of responsibility that can lead to establishing a mechanism for CSRR inside the company. The influence of this accountability can be reflected in the leaders' attitudes towards and actioning of CSR in general and CSRR in particular; for example, the allocation of financial resources, adaption of operations, supporting awareness campaigns and influencing opinion within and outside the company.

Furthermore, the impact of tacit accountability can be noticed in collective CSR practices or behaviours across different organisations; for example, the growing interest in the environment-related negative impacts among many companies can be seen a result of a shared source accountability pressure, such as media coverage.

Commitment

The power of tacit and informal accountability is that it has the capacity to reflect the level of positivity held by leaders towards CSRR. A positive attitude can be translated into an effective or ineffective commitment based on the quality of execution. In this grounded theory, in a voluntary environment of CSRR, and a high and effective level of commitment to CSRR will pave the road for the company to engage in CSR practices through applying the concept of accountability.

A number of CSR commitment statements in companies' visions, missions and reports use these as indicators to define disclosure quality and conclusiveness (Kamla, 2007); or to define social and environmental regulations (Tilt, 2016; Schuman, 2013) or to describe how organisations are committed to social and environmental responsibility (Mandurah et al., 2012). However, there is a dearth in the literature in exploring the relationships between the level of commitment, the external and internal drivers and accountability. I argue here that accountability at organisation level needs effective commitment to CSRR that can be created or evolved by external and/or internal drivers, as will be explained later in this chapter.

Arbitrary CSRR and Systematic CSRR

Despite the low level of CSRR in Saudi Arabia as the data showed and aligned with many other studies (Al-Janadi et al., 2012; Khasharmeh and Desoky, 2013; Abdulhaq and Muhamed, 2015), the Saudi CSRR practices can be described as arbitrary and inconsistent, either within companies as a group or within individual companies. This is due to the lack of a formal mechanism for CSRR. There are also transparency issues that may affect the quality and the standards of that reporting.

Tschopp and Huefner (2014) contend that, in general, "CSRR has come a long way since early reports were first issued, but there remain many deficiencies in comparability, consistency, reliability, and relevance" (p. 565). However, the deficiency of CSRR is more acute in developing countries (Visser, 2009). Poor reporting has been linked to the voluntary nature of CSRR (Murthy and Abeysekera, 2008). Furthermore, reporting standards vary because of the voluntarism situation (see Tilt, 2016).

The data from this research show that guidance for companies in Saudi Arabia on how and where to report is not available, so, in many cases, they rely on their own judgements. Furthermore, the existing gap between CSR implementation and CSRR is another indicator of the lack of a formal and systematic mechanism for CSRR in Saudi Arabia. All of these features confirm the arbitrary reporting situation that can mainly be linked - as confirmed by the participants - to the lack or absence of accountability, especially accountability at management level. That is because, without the capacity to call those who hold CSRR responsibility to account for their actions, there is no basis for attaining and maintaining a good standard of reporting.

CSR reports are produced as a result of a 'shared expectation' (Frink, 2004, p. 2) between top management/leadership and the producers of CSR reports. As Frink (2004) states

"[o]rganizational responses to the need for accountability from its members include the creation of such mechanisms as formal reporting relationships, performance evaluations, employment contracts, performance monitoring…" (p.3). Thus, accountability is an essential aspect for achieving a systematic and sustainable reporting mechanism.

There is a potential mutual relationship between reporting either systematic or arbitrary and accountability at organisational level. Since reports are a manifestation to accountability and a reflection of expectations by firms as to who think they are accountable to and what they are accountable for, reports, in turn, will contribute in shaping the public discourse (Buhr, 2008).

Desired Outcomes/Benefit Realisation

Desired outcomes are the positive results that are expected or sought by practising CSR. Based on whether CSRR is arbitrary or systematic, different types and levels of outcomes are expected to be gained. Also, the sustainability of these outcomes can be attributed to how the CSR activities were systematically processed, documented, measured and then reported.

There is a list - as will be discussed later in this section - of a variety of objectives for CSR activities and CSRR within |Saudi companies. These objectives are mainly expected to serve as advantages to the company itself; however, there are some others which are expected to advance society, for example engaging in cooperative endeavours with externals and spreading and enhancing the concept of CSR. Nevertheless, there is a high possibility for interactivity among these objectives.

Many of the desired outcomes that are related to the company revolve around **marketing**. The relationship between **competitiveness** and CSR has been documented in the literature, often relating to the environment and ecologically-sound employment (Schuman, 2013), but scholars have also noted that CSR may be seen as an integral part of competitiveness (Tamkeen sustainability Advisors, 2010; Boulouta and Pitelis, 2014). Disclosing CSR information can serve the **competitive** advantage of the company as a mode of positive promotion, strengthening its **image** and **reputation** and adding value to its brands (Adams, 2002; Yao, 2011; Yelkikalan and Köse, 2012; Ali, 2017). This positive marketing via CSRR can increase employees' **loyalty** as well as customer loyalty (Murthy and Abeysekera, 2008). **Avoiding potential public criticism** also increases the social **recognition** of the business (Yelkikalan and Köse, 2012) as well as enhancing **credibility** with stakeholders (Adams, 2002; Jamali, 2007). **Win-win** orientation is a desired outcome resulting from CSR activities (Baker, 2014).

The desired outcomes previously outlined highlight the connection between the business case and the CSR practices in Saudi Arabia which is more convergent to the Western model (Chapple and Moon, 2005; Tschopp and Huefner, 2014). In addition, CSR in the Saudi context is mainly managed within companies by a committee from the marketing or HR department while accountants, in most cases, are not involved. Despite the fact that concepts like philanthropy and giving back show an important threshold of awareness has been reached regarding the concept of CSR in Saudi companies, the desired outcomes that are being manifested for marketing purposes may shift the emphasis in developing countries, and especially Saudi Arabia, from a philanthropic orientation (Jamali, 2007; Emtairah et al., 2009; Visser, 2009) to the importance of the business case.

Compliance with standards and then reporting is accountability in action, as accountability acknowledges the right to information about companies' practices (Gray et al., 1996). Compliance can be understood in the Saudi context as compliance with governmental regulations and recommendations regarding the environment and social responsibility, as well as compliance with religious and cultural norms. While companies are obliged to comply, mainly to environmental (Naser and Nuseibeh, 2003; Tschopp, 2012) and employee regulations, as in other countries, there is no obligation regarding religious (apart from *Zakat*) and cultural rules and standards (see for example Issa (2017) who found that reporting using the GRI guidelines is low and that *Zakat* is the CSR socially-related activity most practised by these Saudi companies). However, companies in Saudi Arabia are usually and voluntarily highly respectful of these expectations and rarely breach such rules intentionally.

Even though the current Saudi CSRR practices have some **transparency** issues, such as a lack of detail and a reluctance to make negative disclosures, transparency is still anticipated as an expected outcome from CSRR. This may be because of the potential association between enhancing credibility and image by reporting some bad news (Adams, 2002). However, there is a consideration regarding not only the extent of disclosed bad news, but also the type of such news which, if they are not chosen carefully, may negatively affect the company's image. This fine line between enhancing credibility and losing it demonstrates the fear of a company of being accountable for its negative actions.

Due to the perceived importance of this concept, there are calls for mandating CSRR in order to create more transparency. This has been seen in a number of countries particularly regarding, but not limited to, the environment; for example, in Canada (Tschopp, 2012), Germany

(KPMG, 2013), Malaysia (Manaf et al., 2006) and Spain (Schman, 2013). Thus, it is clear that transparency and accountability are linked and the extent of perceived levels of transparency, communicated via CSRR, can have a positive or negative impact on trust. Relatedly, Kamla, (2007) adds to the absence of bad news in companies' reports the absence of auditing, where both are supposed to be a system for provision of information for societies.

Communication is one of the desired outcomes. CSR information is used by Saudi companies to connect with their stakeholders and to influence perceptions of the company. Using different methods to disclose CSR information confirms the company's desire to disseminate it widely for a variety of users. This shows how the reports are used to communicate details of the company's activities and to create a specific company image, especially via voluntary disclosure. For example, annual reports as a medium for disclosing CSR information serve to enhance understanding and to create a positive picture of an organisation; therefore, these reports are an important medium of communication (Tewari, 2012). Hartman et al. (2007) pointed to that investors - Americans in particular - consider corporate communication about CSR by reviewing issues related to corporate citizenship when making investment decisions. Using the Internet as a communications channel is popular with Saudi companies due to its cost-effectiveness, ease of access and the ability to reach large numbers of stakeholders. The advantages of using the Internet in the Saudi context is also confirmed by scholars Khasharmeh and Desoky (2013).

Even though Saudi companies do not clearly prioritise targeted stakeholders - other than shareholders and government - there is a reasonable level of attention paid to the role of CSR information in facilitating interaction with a range of stakeholders. CSRR communicates the company's concept of philanthropy, charity and its engagement with society's needs.

Based on the previous discussion, there are a range of desired outcomes of CSRR (marketing, compliance, transparency and communication) which have different levels of importance. Some desired outcomes are the result of others (for example, a positive company image can lead to enhanced credibility). The data show that desired outcomes can also be internal drivers. For example, the relationship between compliance, image and company reputation will often influence company leaders' perceptions and attitudes towards CSR. However, participants did not explicitly articulate this connection.

CSRR Drivers

Scholars examine CSRR incentives using a range of research foci, in different geographical contexts, while deploying a variety of methodologies (Adams, 2002). As a result, the literature contains a number of terms labelling these incentives. For example, 'motivations' (Murthy and Abeysekera, 2008), 'determinants' (Huang and Watson., 2015; Yao et al., 2011), 'factors' or 'variables' (Adams, 2002; Jamali and Mirshak, 2007), and 'drivers' (Tschopp, 2012) when considering the reasons for companies to undertake CSR.

This thesis distinguishes between the term 'desired outcomes' (sometimes referred to in the literature as motivations or drivers) and 'CSR drivers'. As mentioned above, desired outcomes are the positive results that are expected or sought by applying CSR practices, while CSR drivers are the forces that have the capacity to influence and drive a company's CSRR behaviour.

Within the extant literature, there is no definitive list of CSR drivers; nor is there broad agreement regarding the most common or influential. There are several of these drivers that potentially influence Saudi companies to report on their CSR activities. However, as Tschopp (2012) points out, "there is often just one primary reason companies issue a CSR report" (p. 7). The grounded theory presented by this thesis groups these forces into external drivers and internal drivers.

The **external drivers** are outside the company. The external drivers that have been identified by the findings of this thesis are the government (through its regulations, including development plans and recommendations), non-government (public, NGOs, media and peer companies), and others (religion, culture and the economic situation).

Government has proved to be an important external driver and even, in some cases, a primary driver. This explains why 'compliance' is an important desired outcome. Companies are more likely to report their CSR information if there are governmental regulations that can be imposed. The importance of government to CSR has been discussed and documented in the literature (see for example, Belal and Qwen, 2007; Unerman and O'Dwyer, 2007 Kamla, 2007; Tamkeen sustainability advisors, 2010; Yao et al., 2011; Tschopp, 2012; Fifka, 2013).

However, mandating CSR regulations needs to be carefully considered as, especially in developing countries, this may 'breed further corruption' (Belal, 2004, p.281). It may also lead a company to direct its CSR activities to serve its own interests as the data presented in this thesis show. The participants of this research favoured mandating CSRR, but not CSR activities. This demonstrates the importance of the role of the government in driving CSRR,

while, at the same time, leaving space for companies to choose their CSR activities voluntarily. However, some scholars (Gray et al., 1988) are in favour of minimum levels of mandated disclosure.

Not only are regulations assumed to increase reporting, but the guidance and recommendations from regulators can also contribute to the growth of reporting rates (KPMG, 2013, 2015). In the Saudi context, the impact of government rules is more apparent in the case of environmental protection regulations. These types of regulations are growing in importance globally (Al-Tuwaijri et al., 2004; Gray et al., 1998; Ali and Rizwan, 2013) and, thus, are becoming more important for Saudi companies operating across international markets. In this connection, but from different angle, a study by Al-Janadi et al. (2016) shows that voluntary disclosure by Saudi companies is negatively influenced by government ownership, but has heavy influence on management's decision-making. This result adds to the clear potential influence that government has.

The second group of external drivers are **non-governmental**. For example, pressure from the **media** is shown by this research to have a type of power to direct companies' attitudes and behaviour towards CSRR. Saudi companies use media (particularly the Internet) as a source of information reflecting the various viewpoints of their stakeholders, as well as for disseminating its CSR information. While the media significantly contributes to the spread of the CSR concept, it is argued by Tamkeen Sustainability Advisors (2010) that this adds to width not to depth, as it is limited to the "sense of rewarding responsible corporate practices and criticising corporate irresponsibility" (p. 9)

These media-based interactions demonstrate the important role that media plays; firstly, in attracting stakeholders' attention to a company's CSR activities, and, secondly, in presenting public expectations and exerting pressure on the company to report on its responsible actions (Visser, 2006; Yao et al. 2011; Tschopp, 2012). Therefore, media not only facilitates public awareness regarding the impact of companies' actions, especially environmental issues, but also functions as a convenient way to disseminate the company's CSR information (Manaf et al., 2006) and provides timely communication to broad range of stakeholders (Saleh, 2009).

The role of **NGOs** as external and non-governmental drivers is not as influential as the media, but cannot be ignored in the context of Saudi Arabia. This is particularly the case with the indirect pressure of international NGOs raising awareness of CSR issues. National charity

institutions also have a degree of influence, as Saudi companies find them as a convenient channel to apply their philanthropic approach of CSR.

The impact of NGOs on CSRR is noticeable when the role that is played by the NGOs is prominent across the entire business system, as is the case in Malaysia (Saleh, 2009) and Brazil (Tschopp, 2012), whereas the opposite is true in Bangladesh where NGOs exert very little pressure (Belal, 2004; Momin, 2006).

Public pressure in Saudi Arabia is growing as a result of increasing societal awareness of the consequences of companies' actions as well as the role of business in society as a whole. Societal expectations create pressure on companies for more information relating to their practices, not only economic activities, but also social and environmental activities. Failure to respond to this type of pressure may lead to a loss of credibility or reputation and, in some cases, legal action (Naser et al., 2006; Kabir and Akinnusi, 2012). Even though public pressure is not a primary external driver in the Saudi context - unlike in many developed countries where public pressure is a main driver for CSRR (Adam, 2002) - it seems that it is gaining more importance; this is especially due to its link to tacit accountability, which is defined by this thesis as the core concept in the arena of CSRR in Saudi Arabia.

Currently, public pressure in Saudi society is not organised by bodies such as unions and formalised pressure groups, as is the case in many developing countries (Haniffa and Cooke, 2005). However, the power and effectiveness of social media is bringing together voices and increasing the momentum of public influence regarding, for example, employment and environmental issues. The more visibility and exposure the company has, the more attention it receives and the potential pressure that may be exerted increases. SAGIA's (2008) study emphasises the connection between the pressures of different stakeholders and the growing focus on accountability and transparency. The study highlights the public awareness of national and international issues as well as public expectations regarding companies' economic, environmental and social impacts, on growing demand for publicly reporting CSR activities. It is therefore, important for the company to firstly identify and define the sources of criticism, and then prioritise engagement with stakeholders, in order to construct an effective communications framework that is capable of responding to that pressure. That means having to extend social reporting and the accountability of organisations beyond shareholders to include other stakeholders whereby the public are a part (Gray et al., 1988, ; Gray et al., 1996; Kamla, 2007).

The influence of **peer companies** is apparent, especially where there is an absence of national official guidance. A company will observe other companies' successful reporting behaviour, using it as a guide for practice, and, thus, a mimetic mechanism - the third level of institutional theory (Gray et al., 2009) - is adopted by companies as a convenient solution to a lack of formal guidance. Some scholars do not recognise this mimetic behaviour as originating from a goal-oriented perspective (Shabana et al., 2017). However, in cases such as these, CSRR is carried out with a desire to be on a par with peers and from an awareness of desired outcomes to be gained from that reporting. While the imitation of CSR behaviour can lead to a state of homogenisation within a particular industry, it can also lead to a lack of creativity regarding CSR activities. Mimetic behaviour can stifle CSR innovation and the range and scope of activities.

The group of **'other' external drivers** refers to drivers such as religion, culture and the economic situation, aspects of which are part of daily social and business life that are not directly controlled by government or other institutions. These drivers can often be defined by their impact. The values, rules and norms associated with these drivers implicitly shape the behaviour of business in a society (Haniffa and Cooke, 2005; Matten and Moon, 2008; Wang and Juslin, 2009). Culture is influenced by religion so, they are strongly related (Sulaiman and Willet, 2003). In this thesis, religion, culture and the economic situation have been identified as potential influences that might drive the CSRR behaviour of companies in Saudi Arabia.

The potential for religious and cultural influence on Saudi business is due to the companies operating in an overtly religious society, where Islamic teachings are dominant and highly respected across the nation. Saudi culture is deeply rooted and reliant on Islamic teachings (Kamla 2007). Saudi society tends to maintain rigid rules regarding belief, behaviour and normative thinking that leads to great respect for norms and traditions (Hofstede 1980; Cassell and Blake, 2102). Saudi Arabia is considered a collectivistic society, one which nurtures strong relationships among its groups' members (Ronnegard, 2013), and positively acknowledges hierarchical order and centralisation in business as well as in national and social contexts (Hofstede Insights, no date). The value that Saudi society places on relationships and associated hierarchies may explain the need that companies have for seeking models of CSRR practices that allow them to imitate successful companies.

The integration of women in the Saudi workforce is an important and debated issue, especially in the international media, as part of a broader discussion about women's rights (Emtairah et

al., 2009). Due to predominant social discourse and cultural forces, Saudi businesses used to face significant challenges in creating suitable work opportunities for women and, thus, difficulty in increasing female numbers in the workforce (Emtairah et al., 2009). These challenges currently seem to be dissolving as a result of a number of political and social changes. Data analysed from this thesis research seems to show notable improvements in women's participation in the workforce in general, with numbers increasing. It is also clear that women are beginning to hold high-level management positions and are leading on CSR in some companies.

It was evident throughout the data analysis that Saudi companies recognise a strong relationship between CSR/CSRR and the religious and cultural value system of the country. Islamic teachings, such as giving back, fairness, honesty, justice, helping others, not harming people or the environment, acting responsibly and doing good in general, are seen as values that need to be applied in CSR practices. This shows why the philanthropic approach carries weight when defining CSR in Saudi Arabia, as well as in implementing this concept inside the company, as previously explained at the beginning of this chapter.

The religious and cultural influences on CSR activities, as well as on reporting, manifest in many CSR programmes (supporting health and people in need, for example) and can be disclosed under categories such as 'donations' or *Sadaqaht*, a term that is directly linked to the teachings of Islam. *Zakat* is another category that refers to the annual mandatory 2.5% of income payment that is payable to the government, but must be used for charitable purposes according to specific Islamic criteria. Islamic influence on Saudi business culture can be seen also on business education wherein many Islamic accounting courses are offered in Saudi universities and, more recently, the spread of Islamic banking systems where financing and accounting are practised according to Shari'ah, which prohibits interest contracts (Kamla, 2007)

The importance of religion and culture as potential drivers identified in this thesis is consistent with many other studies (Jamali and Mirshak, 2007; Kamla, 2007; Visser, 2009; Tilakasiri, 2011; Ronnegard, 2011; Khurshid, 2013; Ronnegard, 2013; Tilt, 2016). It is argued that understanding national culture advances provides broader insight on how informal institutional settings such as religion and culture can impact corporate initiatives and enhance social welfare (Halkos and Skouloudis, 2016). Visser (2009), however, also cautions that overt religious

requirements towards society may narrow the scope of CSR activities and reduce development away from a mostly philanthropic approach.

The data gathered from participants in this thesis study show that Saudi business representatives see the link between the CSR concept and Islam. Some participants see CSR as a concept originally emerging from Islamic teaching and one which does not require separate terminology to describe it. It is assumed, for example, that the practice of giving is firmly rooted in Saudi culture and does not need to be created or actively encouraged. SAGIA (2008) notes that this "deep seated tradition of giving offers a strong starting point to further implement CSR practices into business" (p.14). At the same time, participants were aware and very open to the broad framework that interweaves CSR into the mainstream activities of the business.

Furthermore, the Islamic view of responsibility embraces concepts such as transparency and accountability that require disclosing information, which assures fair business practices and responsible use of resources. Through disclosure, everyone in the process will be accountable, not only to *Allah*, but to all those involved, because avoiding causing harm to anyone is a significant meaning of the notion '*Ummah'* that is central to Islamic ethics and is conductive to CSR (Jamali and Sdiani, 2013). That said, some companies tend not to disclose all of their donations in their annual reports, as Islam favours an anonymous approach to charitable giving (Momen, 2006; Jamali, 2007); it seems from my data that this attitude is more prevalent in family-run companies where the owner is the main decision-maker. Therefore, this idea of the value of anonymity cannot be generalised for shareholder companies where the transparency concept is present in the business culture and disclosing CSR information enhances the company image in a religious society and also reflects well upon its stakeholders and shareholders (Kamla, 2007).

Many Saudi CSR programmes were born out of **economic and political situations** and changes, for example, Saudization and unemployment. Manifestations such as these of Saudi economic conditions are important business CSR concerns. While international discourse puts labour rights, workplace conditions, the environment and corruption at the centre of the international CSR agenda (Visser, 2009; Emtairah et al., 2009), the central role of CSR in Saudi Arabia is to tackle widespread unemployment by balancing foreign versus local employment. This is because Saudi companies are heavily reliant on large numbers of workers recruited from outside the country. Companies' CSR contributions to education and health are another indicator of the alignment of CSR practices with the requirements of the economic change. The

Saudi economy, like many other Arab countries, is orientating towards the global economy and open-door policies, encouraging privatisation and foreign investment (Kamla, 2007; Informa Middle East, 2014).

Although the influence of the economic situation is more apparent regarding CSR activities (see, for example, Haniffa and Cooke, 2005; Kamla, 2007; Visser 2009; Tilt, 2016) than on CSRR, it can be argued that economic diversification and growth will encourage more companies to engage in CSRR due to international partnerships and create more awareness for business leaders and the wider Saudi society. It is likely that more uniformity in CSRR practices will be seen with greater integration in the global market. However, this may not be the case if national regulations and economic conditions necessitate specific mandatory CSRR practices (Eljayash, 2013).

The **internal drivers** are the drivers that are associated with the main characteristics of the company and its internal context, such as: leaders, company size and sector, partnerships and parent company. This research found that these internal drivers are likely to influence the nature (i.e. the quality, quantity, and dissemination of reporting) and the extensiveness of CSRR in Saudi Arabia.

Leaders are one of the most important internal drivers because of their significant impact on the adoption of the concept of CSR, actively engaging the company with CSR, selecting and implementing suitable CSR activities, and communicating outcomes with prospective stakeholders. The voluntary setting provides a space for leaders to apply their perspectives in this regard, which may be shaped in different ways; for example, their personal attitudes towards CSR and the business case for CSR, especially when the shareholder perspectives are prioritised (Gjølberg, 2009). Business leaders are influenced by social and cultural norms, economic and political aspects and, accordingly, the various contributions that companies can provide to support national development (SAGIA, 2008). The attitude of the top management will be reflected in its commitment to CSR, which is formed by different external and internal drivers (Adams, 2002; Jamali, 2007; Tilt, 2016). As this thesis shows, there is a clear relationship between corporate leadership commitment and explicit accountability when it is formal. Valor (2005) suggests that companies change their behaviour according to the change in the moral values of the decision-makers and this is a condition for accountability.

The **size** of the company appears to be also an important internal driver to CSR disclosure (Adams, 2002; Gray, 2007; Yao, et al., 2011; Garriga and Mele, 2004; Holder-Webb et al.,

2009), as is the industry in which the company operates. As noted above, large companies are more visible and exposed to different types of pressures than their smaller counterparts. It is more likely to see more CSR information disclosed by big companies than small enterprises (Adelopo, 2013; Bayoud, 2012). Furthermore, it is possible that company size can impact on the formality of the reporting process, due to the availability of resources for CSR activities and CSRR, and the responsible department within the company (Adams, 2002). It has been shown that business size is a factor in variations regarding CSRR practices (Khasharmeh and Desoky, 2013); however, some scholars (for example, Ponnu and Okoth, 2009) do not recognise a significant relationship between CSRR and a company's size.

The **industry** within which a company operates plays an important role in driving CSRR. The nature of a company's work can lead to it experiencing higher levels of scrutiny from different stakeholders and society at large, especially when the core of its work is environmentally sensitive. This puts pressure on particular companies (oil and manufacturing companies, for example) to avoid negative attention from either the public or the government. This is one explanation for the variation in CSRR (Gray et al., 1995: Gray and Bebbington, 2001). Saudi companies in the oil and energy industry, for example, tend to disclose environmental information more than other industries; this is in order to maintain a positive image and to meet stakeholders' expectations regarding the impact on the environment and society. Therefore, as the particular industry has an influence on CSRR (Manaf et al., 2006) this influence can be seen in the type and quality of the disclosed information (Eljayash, 2013), which may drive companies to mainly disclose positive or neutral information (Gray et al.,1995; Kamla 2007)

The data support the idea that a business **partnership** is a good instrument for enhancing CSR activities and the CSRR of the partners. The partnership can bring the company into association with the government or with national or international partners. The association with government offers potential for applying the governmental CSR vision and is expected to foster and improve the CSR practices inside the company (Dobers and Halme, 2009). Partnerships with international companies that have high CSR profiles can facilitate transferring knowledge and expertise between partners and helps in tackling ongoing challenges. Some Saudi oil companies have gained some experiences, through some international partnerships, in how to interweave the CSR concept into a whole business process and how to engage in responsible practices. The role that partnerships play is very important, especially for Saudi companies, in order to address many issues, like protecting the environment and solving human capital problems (Tamkeen Sustainability Advisors, 2008; Ali, 2012).

The **parent company** in the Saudi context has an important role in issuing a CSR report and also in defining its content. The driver 'parent company' is classified here as an **internal** driver because the company and its parent are very often both based in Saudi Arabia. This is not usually the case in developing countries, for example Bangladesh, where parent companies and their influence tend to originate from developed nations (Belal and Owen, 2007) The influence of the parent company stems from instructions flowing from the parent company and the compliance that is expected (Jamali 2007). In the Saudi context, where there is no official guidance, companies may seek advice from their parent company regarding CSRR practices. However, this does not mean copying the parent company, as other factors may prevent duplication, such as the availability of resources and the stakeholders' requirements; or, for example, it might be that the company uses the ISO 14000, while the parent company uses the G4 (Tschopp, 2014).

Previously presented, the substantial elements of CSRR map - CSRR drivers, accountability, arbitrary/systematic reports and desired outcomes - were outlined, discussed and correlated. The following section is devoted to discussing the generated theory in relation to the existing theories.

The Generated Theory and the Existing CSRR Theories

The map/ model discussed earlier - wherein accountability appears as the core concept- articulates a range of concepts and the main elements of Saudi CSRR territory. It provides an initial but wide-ranging look that can guide us in approaching an explanation for CSRR practices. The focus on 'accountability' is a potential way of seeing and understanding the picture like many other existing theories; however, it differs in that it is a tentative attempt. Theory, according to Gray et al (2009) "is, at its simplest, a conception of the relationship between things. It refers to a mental state or framework and, as a result, determines, inter alia, how we look at things, how we perceive things, what things we see as being joined to other things and what we see as 'good' and what we see as 'bad'" (p.6)

Accountability- in the grounded theory of this study- as discussed previously in this chapter and also in chapter 1, is not a new concept in the social accounting field, nor does it exclude any potentiality of other existing theories that are capable of evaluating and explaining the addressed practice. The lens that is used in the investigation in addition to the availability of

contextual considerations in regard to the phenomenon under enquiry is what enables a theory to evolve and be shaped.

However, it is argued that many theories utilised to provide interpretations of CSR (most notably stakeholder theory and legitimacy theory) are complementary rather than contrasting with each other. These full theories have been criticised for providing incomplete explanations for the phenomenon under investigation (Gray 1996; Adams 2002; Gray et al., 2009; Deegan 2002) and because they "exhibit a significant bias towards the private sector, developed countries and large organisations" (Gray et al., 2009, p.20). Omran and Ramdhony (2015) take this further and suggest that the empirical application of different theories shows that one theory may succeed in one place but not in another; for example, legitimacy theory is more suitable for developed countries while stakeholder theory fits better with organisations that operate in developing counties.

While the framework of the theory generated in this study is originally descriptive (positive theory), it deductively suggests normatively what should be done to achieve systematic reporting (see Chapter 6 and 7).

Glaser and Strauss (1967) recommend that a newly developed substantive theory should be compared with more formal theories that already exist. This allows for the substantive theory to be linked to the body of existing knowledge and, furthermore, a substantive theory may enable the development of a grounded formal theory.

Even though the data analysis evolved to present the accountability (at both levels) as the main interpretation for CSRR practices in the context of Saudi Arabia, variants of the existing full theories were able to provide some explanations, especially stakeholder theory, legitimacy theory and institutional theory.

Practical Contribution

On a practical level the study findings firstly establish a detailed framework for CSR perception, implementation and reporting on a single platform (refer Chapter 5). This study enables an organisation working within the Saudi context to review current Saudi CSR practices and to advance CSR development based on clear criteria and theory. Second, the results elicited by application of the grounded theory map encourage Saudi Arabian corporations to engage in CSRR practices by reflecting their activities within an appropriate

template. Using the map, Saudi organisations answer questions such as what drives the reporting, how is systematic reporting achieved, what are the benefits of reporting and how the dynamics of standardised reporting are effective. Answering these interrogations satisfies the accountability that is the engine for CSR reporting.

The first and second findings together - both the framework and the model/map – constitute a roadmap for decision makers, regulatory bodies and standards codifiers (especially SOCPA) for organised policy formulation so as to enhance CSRR practices and to consider mandating disclosures. By adhering to the findings in this study Saudi Arabia, as a member of both G20 group of nations and Gulf Cooperation Council (GCC), will put itself in a position of influence over national corporate standards and inter-market regulations for other member nations within the G20 and GCC.

8.3 Limitations of the Study

The study has not analysed all CSRR elements and cannot claim to be representative of all Saudi companies. The sample used for this research focused on petrochemical companies and, one of the strongest sectors in the Saudi economy, representing more than 60% of non-oil Saudi exports (refer Chapter 3). Thus, other sectors, such as financial organisations, and other types of company ownership, such as family-owned businesses, may draw different emphases on some aspects of the framework and model/map especially in terms of the influence of religion on reporting (refer Chapters 6 and 7).

Moreover, in seeking to understand Saudi CSRR practices and their forms as currently exist, discriminate (i.e. not random) semi-structured interviews were carried out with corporate managers mainly. Therefore, any findings should be received as generalisations with inherent caution that understandings and explanations of CSRR were collated from the perspectives of targeted individuals and therefore subject to individual shortcomings and pre/misconceptions and personal intellectual vision on the part of both the interviewees and the interviewer.

Both the semi-structured interview procedure for data collection followed by the analysis of the grounded theory were both challenging and time consuming. Accessing and communicating with targeted interviewees proved difficult due to a natural resistance to the interview process and cultural obstacles such as societal hierarchy and the position of women in the Saudi workplace. Thus, the three rounds of data collection were spread over an 18-month

period during which changes and advances occurred. Whilst every effort was made to overcome accessibility barriers, these efforts were equalled by attention to update data to ensure currency of information.

4 Recommendations for Future Research Focusing on the Saudi Arabia Context

A number of challenges and perceptions were evident from the data analysis, either explicit or implicit. The challenges demonstrate the areas on which recommendations can be highlighted and future research could be based to assist the evolution of CSRR in the Saudi arena.

The first challenge identified is related to the perception of CSR:

- The findings showed that decision makers translate the concept of CSR into action in terms of making charitable donations. This mindset hinders creative thinking and restricts more visionary application of CSR, limiting CSR's possibilities. Interviewees demonstrated also a suspicion of CSR reporting, considering it a tool for holding companies to account leaving the organisation open to both governmental and societal negative criticism. Thus, CSRR is generating a defensive, reactive attitude rather than a positive, proactive approach. A perceived potential exposure to attack is an obstacle to expanding CSRR participation. Add to that the participants demonstrated varied understanding and perceptions of CSR and its reporting within the same organisation. In view of these challenges related mainly to how CSR is perceived, promoting CSR in the public arena and educating the business community will assist in overcoming this approach.

The second challenge identified is related to CSR implementation:

- There is a lack of guidance at governmental level. The government has no agreed framework for CSR implementation nor is it geared up to be the main source of reference/information on CSR. Companies are, therefore, acting according to their own vision of CSR or imitating other corporate practitioners both of which actions might lead to inadequate, diverse practices. Because the government is largely "hands off" CSR procedure and implementation, there is a lack of collaboration and coordination between government, companies and beneficiaries of CSR activities. The government encourages but does not facilitate. The reference of this study to the Saudi Arabia

context is relevant here as it is only by "soft" discussion that the government will be persuaded to engage more actively.

- A form of encouragement exists in the Responsible Competitive Award (RCA) which awarded in recognition of CSR activities of Saudi companies. However, this award is open to criticism as it tends to be won by companies with large CSR budgets and which actively promote CSR as part of the company brand rather than the quality of the activities espoused. The RCA is received positively in the business community in Saudi Arabia as it raises awareness of CSR and encourages participation but its award criteria is under scrutiny in the business community. To avoid accusations of bias the RCA should be encouraged to consult with the corporate sector in a essence of transparency to expand and develop its objectives.

- Companies perceive CSR as a potential point of conflict with their customers who can put pressure on the companies if CSR activities are at variance with customers' expectations. In addition, the public often take CSR activities- when provided- for granted and, in some cases, expect the activities to continue as if they are a mandatory requirement. Creative education campaigns would address this attitude.

- Companies working to a limited budget for CSR indicate that administering the activities takes a disproportionate amount of time and staff resource. CSR education amongst business officials would achieve a higher profile for the concept which would then be perceived as an integral part of business administration rather than an imposition or burden.

The third challenge identified is related to CSR reporting:

- Based on the data, there is no guidance or intervention at government level for CSR reporting; there are no published guidelines nor advisory bodies as a starting reference point. The government is not proactive in promoting CSR reporting. Also, international guidance standards and protocols such as GRI and ISO 26000 are perceived as non-applicable to the Saudi business arena. Existing tools prepared with developed countries in mind are deemed to be complicated and directed towards large companies. Further, it is perceived by the respondents that those companies using GRI etc. are already providing a higher standard of CSR than those who do not which may mislead our

conclusion towards the actual CSR contributions of companies. . There is limited availability of information relating to CSRR practices with no independent body offering a central focus for information dissemination. Further, accessibility to information is challenging. Responsibility for informing the business community should be assumed by government and NGO's thus raising the profile of CSRR practices to a formal, official level. Again, government rigour and regulation which must be tailored to the national considerations is a crucial need.

- International CSR protocols demand that negative CSR issues are published as well as positive indicating the objective of corporate transparency. Interviewees demonstrate reluctance to embrace this aspect as it is perceived as damaging to Company reputation leaving the organisation open to negative criticism. Accountability, the identified engine for CSRR in this study, has transparency as its consequence that is only completely satisfied should both negative and positive issues be disclosed. Enhanced transparency will assist corporate decision makers and the stakeholders to make decisions based on accurate information of CSR activities.

- Companies are highly aware of the resources which CSRR may demand; company investment in time and money engenders resistance from company decision makers. This attitude exhibits how companies perceive CSRR and its cost in converting it to a company benefit. Which in turn, raises the issue of how CSR is perceived- as either a tool or a goal- and where in the company strategy CSR is located. Accountability at the management level (formal and explicit) as explained in chapters (6, 7) is what is needed to advance the reporting practices.

In conjunction with the points raised above, there is notable resistance amongst the interviewees for CSR activities to be made a mandatory corporate requirement. It is deemed that those companies already engaged in CSR activities have already demonstrated their commitment; to enforce engagement would result in low quality of CSR activities. Interviewees reinforced their objection to mandated CSR participation citing their dislike of mandated models used -even proved meaningful- in other countries. The participants believe that CSR should emerge from a sense of responsibility rather than obligation and regulation. On the other hand, some of the interviewees (consultants in particular) believe that mandating

companies' participation in CSR reporting- instead of CSR activities- will enhance both activities and reporting practices. Hence, the mutual expected influence can be observed. This is an important area as where to exert the concept of accountability at the organisation level in its holistic view. Despite that there is an apparent emphasis on social accountability in which should be driven by the government, there are many other means can activate that accountability such as NGOs, media and education. The uncertainty around the applicability of international proposals feeds the need for national framework and facilitates CSRR to be obligatory. Such proposals include GRI- even used by few big Saudi companies- and even the IRI.

Note mentioning, citing the different needs of the various Saudi regions and the public and private charity sectors, interviewees agree that CSR activities and reporting can only advance if increased collaboration and coordination is effected. In this way practices will be standardised, reducing duplication of CSR activities as organisations will operate from a position of clarity with regards to society's needs which could then be addressed and coordinated on the whole-nation spectrum.

5 Summary

The chapter has concluded on the study's findings, both the detailed picture of CSR arena and the generated theory. It has outlined a detailed dissection of CSR practices and shown that there is a gap between how CSR is perceived and how it is implemented in favour of perception. Also, there is a gap between how it is implemented and how it is reported. CSR is seen as an "external" to the day-to-day operations and lacks systematic strategy. CSRR is voluntary, arbitrary, inconsistent with lack of depth and no formal mechanism. The main explanation for these shortcomings can be blamed on the lack of accountability in addition to the absence of governmental intervention and regulation(s). The chapter has highlighted the contributions and the main limitations arising from the study as well as recommendations for further research.

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