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Researching corporate social responsibility in the Middle East - the current state and future directions

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Researching Corporate Social Responsibility in the Middle East- the current state and future directions

Abstract Corporate social responsibility (CSR) has the potential to yield economic and social value in the Middle East (ME), especially given the current high environmental flux in the region. Although much scholarly has been paid to CSR issues, a key question remains about how to operate responsibly in the ME, particularly since institutional environments and stakeholders' needs vary across ME states. The purpose of this paper is to provide a systematic review of the current state of CSR in the ME. We identify thirty-eight articles that are most pertinent to CSR in the ME and examine the main theoretical frameworks, methodologies, trajectories for further conceptual development, gaps where new research pathways need to be created and also future research questions. From the systematic review, we reveal how attention on CSR in the ME is slowly gaining traction. A snapshot of the gaps identified include the collaboration between business and NGOs, the impact of stakeholders and institutions on CSR, the impact of political and economic crisis on CSR and the influence of individualistic characteristics shaping managers' CSR behaviour. In addition to such gaps, we present an agenda for future research.

1.0 Introduction

Corporate Social Responsibility (CSR) denotes the relationship between business and society; however, this relationship has evolved considerably in recent decades (Muthuri and Gilbert, 2011). Such transformations can be explained by increasing pressures from various stakeholders and institutional factors (García-Sánchez and García-Meca, 2017; Jamali and Neville, 2011; Lattemann et al., 2009; Moomen and Dewan, 2017). In particular, globalisation and the emergence of transnational institutions have played a role in changing relationships between business and society (Jamali, 2007; Jamali and Neville, 2011). Hence, the recent growth of adopting CSR across various countries can be understood as part of the global spread of management concepts, characterised as the 'Americanization' or 'McDonaldization' of management practices (Matten and Moon, 2008). Jamali and Neville (2011) however, argue that CSR in the Middle East (ME) is not just a response to international institutional pressures, but also to national institutional pressures.

The ME is comprised of a number of developing countries, which have been argued to suffer from significant institutional voids. Within these voids, the impact of informal institutional mechanisms is far from homogenous. Jamali and Karam (2016) observe how the boundaries between formal (e.g. government regulations) and informal (e.g. religious) institutions are often blurred and thus, while some institutions may encourage responsible behaviour and CSR, other formal and informal institutions may attract irresponsibility. However, the formal/informal dichotomy is bi-dimensional and can be enhanced by considering multiple dimensions of responsibility; for instance ethical, legal and philanthropic (Carroll, 1979; Carroll, 1991). The degree to which these dimensions are prioritised may vary within different global regions and as such, broad generalisations as to what is or what is not responsible are quite problematic. Several scholars (such as Goby and Nickerson, 2016; Jamali and Sidani, 2012; Jamali et al., 2009a) have called for greater CSR

research in the ME countries. As much of the body of work on CSR gained in other regions cannot be easily generalised to the ME, the cultural, economic, political, and particularly religious distinctiveness of this region makes it worthy of distinctive attention. As Jamali and Sidani (2012: p.3-4) suggest:

> "CSR in the Middle East does not exactly fit or mirror the Western frame of analysis, and […] CSR per se (in contrast with more traditional philanthropy) is still an emerging concept that requires further systematic attention and consideration."

An outstanding priority would therefore seem to be to decide to what extent current research is an extension of non-indigenous conceptualisations and theory.

Current studies pertaining to CSR in the ME focus on a wide range of subjects such as the role of stakeholders (Jamali, 2008) and institutions (Jamali and Neville, 2011), the conceptualisation of CSR (Goby and Nickerson, 2016), the motivations for adopting CSR (Abdelrehim et al., 2011) and the potential impact of CSR on society (Jamali and Mirshak, 2010). Existing review articles in the field of CSR (e.g. Peloza and Shang, 2011) have tended to review specific research questions. Yet there seems not to have been a systematic review of current studies to present the status of this research area in the form of empirics. Empirics are important as they influence the development of practical implications, knowledge and future research (Scandura and Williams, 2000)).

Our intent in this paper is therefore to review the current state of CSR literature in the ME through a systematic literature review (SLR) and draw conclusions for its further development. To identify the most identified themes facing companies operating in the ME (foreign and domestic), a qualitative synthesis was conducted and is presented. The product of this review is a summary of the progress and current state of CSR research in the ME, which identifies the main theoretical frameworks, methodologies and outstanding research questions. In contrast to previous reviews, our contribution here is to encompass the wider CSR literature in a geographical (ME) context rather than a functional context − and thus, the

analysis presented is not bounded by a specific research question or discipline. In this paper, we subscribe to the framework put forwarded by Laufs and Schwens (2014) and Peloza and Shang (2011).

The paper is structured as follows; first, a review of some of the background literature and study focus is presented, followed by an exposition of our SLR methodology. The findings of the study are then presented in detail and the core theoretical frameworks, research questions, focus of the research and national environments in which the research has been conducted, are identified. We then draw together the product of the identified articles and propose three themes, which summarise the thrust of these papers. Drawing conclusions from both the presence and absence of empirical findings, we end by proposing a comprehensive agenda for further research. Finally, the methodological limitations of the study are discussed.

2.0 What is Corporate Social Responsibility?

CSR is broadly defined as the broader responsibility of businesses to society. The CSR pyramid proposed by Carroll (1979, 1999) identifies four key responsibilities to society: economic, legal, ethical, and discretionary/philanthropic. In the CSR literature, this framework has been the most widely cited (Goby and Nickerson, 2016). While evaluating the value of Carroll's pyramid in a European context, Matten and Crane (2004: p.51) reveal that "all levels of CSR play a role in Europe, but they have different significance, and furthermore are interlinked in a somewhat different manner." Given the very different economic and social contexts in developing countries, Visser (2007) suggests that Carroll's ideas be adapted by reordering some of the implied priorities. According to this revised model, economic responsibilities receive the highest priority followed in turn by philanthropic, legal and lastly ethical responsibilities. Despite this variation in the order of CSR layers, these frameworks seem to acknowledge broader responsibilities that go beyond the economic. However, critics

such as Friedman (1970) suggest that social responsibility in conducting business is primarily to enhance profitability. Here, the key argument lies in the assumption that economic responsibilities and social responsibilities are incompatible. A growing body of evidence suggests that an effective alignment between organisations' core attributes and the social needs of society converts social responsibilities into business opportunities (Jamali, 2007; Lindgreen et al., 2011; Vallaster, 2017).

How CSR is conceptualised and practiced in developing countries varies depending on the institutional framework, social/cultural context and pressures from stakeholders (Dobers and Halme, 2009; Jamali and Mirshak, 2007; Muthuri and Gilbert, 2011). For instance, companies from Lebanon and Syria prefer philanthropic activities (Jamali et al., 2009a) and companies in South Africa focus on black empowerment schemes (Frynas, 2009) while formulating CSR. In the ME, the idea of philanthropy is rooted in the cultural and religious traditions that shape how local stakeholders such as communities understand and evaluate different CSR initiatives (Jamali and Sidani, 2012). Therefore, people from different countries have perceived CSR differently at different stages of economic development. It is therefore perhaps surprising that little consolidated review of cultural or geo-politically bounded contexts has taken place in respect of CSR.

2.0 Methodology

2.1 Data Collection Procedures

In order to capture the wider body of CSR literature in the ME, seven search databases were used (search performed in December 2016). These were; EBSCO, Emerald, Proquest, Sage, Science Direct, Scopus and Web of Science. Inclusion and exclusion criteria were used to filter material in (e.g. peer-reviewed articles) and out (conference papers, book chapters, dissertations, book reviews and editorial material). Keywords were carefully considered in

order to reduce pre-determined biases and were identified based on prior experience and also via brainstorming. Truncations containing an asterix (*) were used. So for example, 'corporate social responsib*' returned hits associated with 'CSR' or 'corporate social responsibility'. The same search strings were typed into each of the seven databases to avoid compromising the reliability of the systematic approach. An overview of the search strings is presented below (see table 1). Broad keywords were used to reduce the possibility of articles on CSR in the ME being missed out (a similar search strategy is used by Crossan and Apaydin (2010)). For example, given the plurality of meanings and different deployments of the term 'CSR', we also used search strings containing 'corporate social responsib*' and 'social Responsib*' to maximise the inclusion of all relevant studies. In addition, we recognised that due to the interdisciplinarity of the term 'CSR' (Hansen and Schaltegger, 2016), it was necessary to use keywords such as 'divers manag*' and 'green market*', to return results related to CSR in diversity management and green marketing respectively.

Typically, SLRs may only use one search database but this can constrain the thoroughness of the review and also restrict analysis to the contents of a particular database due to the manner in which some journals are indexed in search databases − a point echoed by Schlegelmilch and Oberseder (2010). The Web of Science database for instance covers many of the leading journals in management (e.g. the Academy of Management Review and the Journal of Business Research) but does not incorporate all peer-reviewed journals, or articles 'in press' or 'first online'. Hence, the use of several search databases used in this SLR also helps maintain quality control by ensuring relevant articles do not go undetected.

Search strings were also chosen to target specific geo-political areas within the ME region. The ME carries a sense of geographical ambiguity as a geo-political area "which does not have precise borders" (Budhwar and Mellahi, 2007: p.2), but one that includes by some definitions all territory extending from Morocco to Turkey, the southern and eastern

Mediterranean, as far east as Iran and south to Sudan and Yemen (Mellahi et al., 2011). Our definition of the ME is therefore derived organically from the product of the survey, rather than being pre-imposed.

We further limited our results to only journal publications indexed in the Association of Business Schools (ABS) rankings (Association of Business Schools, 2015). The ABS rankings act as a quality assurance mechanism for filtering articles that are possibly of lower academic standing, rigour and impact (Morris et al., 2009).

N	Single search string	Combined WITH search strings		
1	CSR	+Middle East	+ Qatar	+Morocco
2	Corporate Social Responsib*	+ Arab	+ Saudi	+Tunisia
3	Corporate Responsib*	+ Bahrain	+Syria	+Libya
4	Green Market*	+ Iraq	+UAE	+Egypt
5	Divers* Manag*	+ Jordan	+Israel	
6	Environment* Responsib*	+ Lebanon	+Turkey	
7	Social* Responsib* Invest*	+ Oman	+Iran	
8	Social* Market*	+ Palestine		
9	Sustain*			

Table 1: An overview of the search strings used

2.2 Results

The initial search brought back 523 hits. Articles were then limited to the English language (giving 505), by journals (leaving 320). Results were then exported to Endnotes software and a function was used to remove duplicate hits (leaving 239). The articles were then limited according to the ABS journal rankings. This resulted in 190 articles remaining. To increase the reliability of the review, we performed the searches across the seven journal databases and also repeated the same searches across individual journal publications to see if there was any difference in the results. After a further removal of duplicates, this returned 137 articles including an additional 37 articles that went undetected from the first search. After going through the abstract titles and abstracts, 77 articles were omitted because they were outside the search parameters (leaving 63 articles- see Table 2).

To ensure matters of reliability (Guba and Lincoln, 1994), a panel of external reviewers (involving several scholars from 3 different Universities actively research CSR issues) scrutinised each of the 63 articles and examined their relevance in the review as well as conceptual and theoretical similarities. This filtering resulted in the further removal of 25 articles including those which focussed on diversity management (e.g. Jamali et al., 2010; Lauring, 2013), gendered issues in management (e.g. Hutchings et al., 2010) and work-related beliefs in ME organisations (e.g. Robertson et al., 2001). Thus, the purpose of the example articles cited above did not explicitly deal with CSR related issues as we have defined them and were removed. The final number of studies amounted to thirty-eight articles.

Journal name	ABS Journal Ranking 2015	Frequency with which the articles occurred in this journal
Journal of Business Ethics (JBE)	3	25
Equality, Diversity and Inclusion: An International Journal (EDIIJ)	1	5
Journal of Sustainable Tourism (JST)	1	3
Team Performance Management: An International Journal (TPMIJ)	1	3
British Journal of Management (BJM)	4	2
Corporate Governance: The international journal of business in society (CGTIJBS)	2	2
International Journal of Human Resource Management (IJHRM)	3	2
Long Range Planning (LRP)	3	2
Business & Society (B&S)	3	2
Business Ethics Quarterly (BEQ)	4	1
Business Ethics: A European Review (BEER)	2	1
Enterprise & Society (E&S)	3	1
Human Resource Management Journal (HRMJ)	4	1
International Journal of Consumer Studies (IJCS)	2	1
International Journal of Cross Cultural Management (IJCCM)	2	1
International Journal of Islamic and Middle Eastern Finance and Management (IJIMEFM)	1	1
International Journal of Sociology and Social Policy (IJSSP)	1	1
Journal of Business Research (JBR)	3	1
Journal of Corporate Citizenship(JCC)	1	1
Journal of International Management (JIM)	3	1
Journal of Management (JM)	4*	1
Journal of Management, Spirituality & Religion (JMSR)	1	1
Journal of World Business (JWB)	4	1

Managerial Auditing Journal (MAJ)	2	1
Social Marketing Quarterly (SMQ)	1	1
Tourism Management (TM)	4	1
Total		63

Table 2: Journals and article frequency

In order to go through a thorough qualitative synthesis of the articles, we explicitly reviewed the final set of studies that made it through the initial filter. The first phase of the qualitative synthesis allowed for the identification of the main theoretical frameworks, contexts examined, and methodologies used, study focus, sample sizes and research questions/major research focus. The second phase of the qualitative synthesis involved exporting each study's main findings to NVIVO 10 to begin a series of initial and axial coding (see Saldaña, 2012). Within both coding phases, line-by-line, in-vivo and values coding were deployed. Table 3 provides an overview of the results and illustrates each the main theories/models used by each study, their study context, methods and sample size and research questions. The final set of papers amounted to thirty-eight articles (see Table 3), which is commensurate with a number of other SLR's (e.g. Davis and Rothstein (2006)- 9 studies; Mostaghel (2016) - 18 studies; Swan et al. (1999) - 16 studies).

Following the qualitative synthesis, a series of sub themes and main themes were identified. The key findings/conclusions as well as research approaches are also demonstrated (table 4). The main themes in numbered order are: 1) influences of stakeholders and institutions, 2) CSR and its impact, and 3) managerial approaches to CSR. Theme 1 comprised of twenty studies, theme 2- fourteen studies and theme 3- four studies.

Author(s)	Year	Journal*	Theory /model(s)	Study focus/ context	Methods & sample size	Research questions/major research focus
El Baz, Laguir & Marais	(2016)	JBE	Institutional Theory (IT)	France & Morocco	20 Semi-structured interviews & content analysis	Investigates the influence of national governance on SMEs' CSR practices
Goby & Nickerson	(2016)	JBE	CCSP and Visser' CSR model (VCSR) (2007)	United Arab Emirates	267 Surveys	Researches how local consumers respond to the growing number of CSR initiatives
Ozdora-Aksak & Atakan-Duman	(2016)	BEER	Institutional Theory (IT) and CSR Responsibilities (Carroll)	Turkey	Thematic analysis of 30 largest Turkish company websites	Examines the influence of industry classification on the CSR activities of Turkey's largest companies from an institutional theory perspective
Barsoum & Refaat	(2015)	IJSSP	Stakeholder theory (ST)	Egypt	13 Semi-structured interviews	Highlights the competing and overlapping discourses on corporate social responsibility (CSR) in Egypt
Saeidi, Sofian,Saeidi, Saeidi & Saaeidi	(2015)	JBR	Corporate Social Performance model proposed by Carroll (CCSP) (1979)	Iran	205 Surveys	Explores the relationship between CSR and firm performance
Soltani, Syed, Liao & Iqbal	(2015)	JBE	NA (Not available)	Iran	51 Semi-structured interviews	Examines the various managerial mind-sets toward CSR
Valente	(2015)	B&S	NA	Kenya, Tanzania, South Africa, & Egypt	150 Semi-structured interviews	How does business sustainability become embedded in the organisation as a legitimate and value-laden strategic imperative?
Dawkins, Jamali, Karam, Lin & Zhao	(2014)	(B&S)	Theory of Planned Behaviour (TPB)	USA, China & Lebanon	949 Questionnaires	Investigates the perception of CSR influences on the job choice intentions of job seekers across cultures
Ullah, Jamali & Harwood	(2014)	BEER	NA	UAE and Pakistan	8 Semi-structured interviews	Develops a socially responsible investor framework for Islamic financial institutions and other Sharia entities
Jamali & Sidani	(2013)	JMSR	Quazi and O'Brien's CSR model (QBM)(2000)	Lebanon	149 Surveys	Explores how CSR orientations are influenced by the level of religiosity among business professionals
Kahreh, Mirmehdi & Eram	(2013)	CGIJBS	CCSP	Iran	60 Surveys	What are the essential critical success factors for CSR implementations in the banking sector?
Karam & Jamali	(2013)	BEQ	Institutional theory (IT)	Egypt, UAE, and Saudi Arabia	Secondary data	Explores how corporations, through CSR activities, can help to influence positive developmental change

Munro	(2013)	JCC	CCSP, IT, Wood's CSP model (WCSP)(1991), Market Orientation theory (MOT) and Social Marketing models (SMM)	Middle East &Africa	251 Surveys	Examines stakeholder preferences for particular CSR activities and SI's
Goby & Nickerson	(2012)	JBE	CCSP and VCSR	United Arab Emirates	Assignment website analysis	Raises students' awareness of how CSR can impact a country's social, political, and cultural landscapes.
Kolkailah, Abou Aish, & El Bassiouny	(2012)	IJCS	The theory of reasoned action (TRA)	Egypt	5 Semi-structured interviews and 259 surveys	To what extent are consumers in the Egyptian market aware of CSR?
Abdelrehim, Maltby & Toms	(2011)	E&S	ST	Iran	Secondary data	Examines motives for CSR engagement
Cheah, Jamali, Johnson & Sung	(2011)	BJM	Agency theory (AT)	20 countries	2464 Surveys	The influence of demographic characteristics on socially responsible investors' (SRIs) perceptions of CSR
Ben Brik, Rettab & Mellahi	(2011)	JBE	Resource-based view (RBV)	Dubai	280 Surveys	Examines the moderating effects of CSR on the market orientation and firm performance
Jamali & Neville	(2011)	JBE	IT	Lebanon	40 Semi-structured interviews	Studies convergence (world-level institutional effect) versus divergence (local or national level institutional effect) of explicit and implicit forms of CSR in the developing world.
El Dief & Font	(2010)	JST	Multi-level theoretical framework of Business Environmental Framework (BEF)	Egypt	89 Surveys	Focusses on the factors underlying the pro-environmental behaviour of marketing managers
Jamali	(2010)	JBE	Political risk, bargaining, and transaction cost theories (PBT), resource dependence theory (RDT), Structural theories of political behaviour (STP), ST and IT	Lebanon	10 Semi-structured interviews	Analyses the CSR of MNCs in developing countries and the extent of standardisation or localisation of their CSR strategies
Jamali & Mirshak	(2010)	JBE	Gladwin and Walter (1980) (strategies for managing conflicts) (GWF), Wolf et al. (2007) (forms of engagement) (WF) and Nelson (2000) (strategies for managing conflicts) (NF)	Lebanon	7 Semi-structured interviews	Highlights how the involvement of MNCs in conflict mitigation and peace building is a logical extension to the evolving CSR agenda
Sharp & Zaidman	(2010)	JBE	An activity theory framework for strategy (ATFS) (Jarzabkowski, 2005)	Israel	12 Semi-structured interviews	Do organisations practice what they preach about CSR? How is CSR strategised by the organisation?

Boehm	(2009)	SMQ	Exchange theory (ET)	Israel	11 Focus Group Interviews	Examines the application of a social marketing approach in recruiting volunteers
Jamali & Keshishian	(2009)	JBE	The Collaboration Continuum proposed by Austin (ACC) (2000)	Lebanon	10 Semi-structured interviews	Investigates partnerships between businesses and NGOs in the Lebanese context
Jamali,Sidani & El-Asmar	(2009a)	JBE	QBM	Lebanon, Syria and Jordan	333 Surveys	Highlights managerial perspectives regarding CSR in the Middle East context
Jamali, Zanhour & Keshishian	(2009b)	JBE	CCSP, WCSP, ST, Total Responsibility Management, (TRM), Windsor's (2006) CSR model (WCSR), and Hemingway and Maclagan' s framework (HMF) (2004)	Lebanon	10 Semi-structured interviews	Investigates how SMEs view and conceptualize CSR in contrast to MNCs
Rettab, Ben Brik & Mellahi	(2009)	JBE	Business system theory (BST)	UAE (Dubai)	280 Surveys	Focusses on the strategic value of CSR in emerging economies
Robertson	(2009)	JBE	Integrative social contracts theory (ISCT)	Singapore,Turkey and Ethiopia	54 Semi-structured interviews	Looks at what factors external to the firm influence CSR?
Turker	(2009a)	JBE	Social identity theory (SIT)	Turkey	269 Surveys	Investigates the impact of CSR on employees
Turker	(2009b)	JBE	CCSP and ST	Turkey	269 Surveys	Provides an original, valid, and reliable measure of CSR
Jamali	(2008)	JBE	CCSP and ST	Lebanon and Syria	22 Semi-structured interviews and surveys	Examines the CSR approach adopted by Lebanese and Syrian companies
Ararat	(2008)	CGIJBS	The Hofstede model of five dimensions of national cultures (HFM)	Turkey	30 Semi-structured interviews and surveys	Explores the role of the economy, state and societal culture in CSR practices
Cetindamar & Husoy	(2007)	JBE	ST	Turkey	29 Surveys	What are the impacts of UN Global Compact participation on firm performance?
Erdogan & Baris	(2007)	TM	NA	Turkey	40 Semi-structured interviews and surveys	Investigates environmental protection, waste management, purchasing, energy use, and conservation practices of hotels in Turkey
Jamali & Mirshak	(2007)	JBE	CCSP and WCSP	Lebanon	8 Semi-structured interviews	CSR practices in developing countries and compliance and public relations boundaries
Alpay, Bodur, Ener and Talug	(2005)	JIM	AT and HFM	Turkey	Surveys (35 companies)	How do MNCs board of directors differ from local firms in an emerging country context?
Al-Khater & Naser	(2003)	MAJ	NA	Qatar	143 Surveys	How do various users view the current level of CSR information disclosure

Table 3. Detailed overview of studies (*= see table 2 for full list of journal titles)

Main themes	Sub themes	Findings/conclusions	References
1) Influences of stakeholders and institutions	Difference between local and MNCs CSR and institutions	Factors differentiating MNCs and local firms linked to the structure, performance and evaluation of their boards; MNCs attempt to balance the demands of parent organisations and local requirements; SME's consider social goals separate from economic goals. Lack of systematic and institutionalised approach to CSR appears; CSR is still grounded in philanthropic actions; local SMEs challenge the existing institutional logics.	Alpay et al. (2005); Jamali et al. (2009b); Ararat (2008); Jamali and Mirshak (2007); Karam and Jamali (2013); Ozdora-Aksak & Atakan-Duman (2016)
	Standardisation vs localisation of CSR strategies	Legitimacy is the key motivation for MNCs adopting CSR; Local stakeholders are not involved; CSR activities shaped by global CSR policies; Limited coercive and normative isomorphic pressures from local institutions; CSR fails to address social problems; SMEs' CSR practices informed by local institutions.	El Baz et al. (2016); Jamali (2010); Jamali and Neville (2011); Barsoum and Refaat (2015) Sharp and Zaidman (2010); Kahreh et al. (2013); Valente (2015)
	CSR and religion/religious ethics	Level/type of religiosity not religious affiliation influences business professionals' CSR attitudes; Professionals with extrinsic-social religiosity hold a broader view of CSR; No relationship between CSR and zakat (Arabic word for philanthropic purity)	Jamali and Sidani (2013); Goby and Nickerson (2016); Ullah et al. (2014)
	Motivations for adopting CSR	Ethical and economic values motivate companies to adopt CSR; Limited collaboration between businesses and stakeholders. The modern view of CSR is prevalent; Stakeholders with different nationalities prefer distinctive CSR.	Cetindamar and Husoy (2007); Jamali (2008); Robertson (2009); Turker (2009b); Munro (2013)
2) CSR and its impact	Impacts on stakeholders	Consumers prioritise economic criteria; Employees' commitment level is positively affected by CSR; The lack of effective CSR communication prevents CSR from influencing stakeholders; CSR has a positive association with financial performance; CSR initiatives improve the confidence of investors.	Dawkins et al. (2016); Al-Khater and Naser (2003); Turker (2009a); Goby and Nickerson (2012); Kolkailah et al. (2012); Rettab et al. (2009); Abdelrehim et al. (2011); Cheah et al. (2011); Ben Brik et al. (2011)
	CSR and social benefits	Companies contribute to post-war reconstruction through philanthropic donations and humanitarian relief; MNCs are reluctant to engage in peace building initiatives; CSR creates wealth, good employment practices and gender equality; conflicts with stakeholders are eliminated through dialogue.	Jamali and Mirshak (2010); Valente (2015)
	Business case and CSR	CSR can improve corporate reputation; competitive advantage, customer satisfaction are key mediators in relationship between CSR and firm performance; To attract investors, companies should adopt CSR; CSR communication improves negotiation power and bargaining positions.	Rettab et al. (2009); Cheah et al. (2011); Saeidi et al. (2015); Valente (2015); Abdelrehim et al. (2011); Jamali and Keshishian (2009)
3) Managerial approaches to CSR	Antecedents of pro-environmental behaviour of marketing managers	Organisational context and demographic variables are important in explaining GMSs (green marketing strategies); International chain hotels are more likely to implement GMS's voluntarily than their local counterparts; Government policies play a trivial role in shaping managers behaviour.	El Dief and Font (2010)
	Managerial attitudes towards environmental responsibilities	Managers highlight different responsibilities; however, the modern view of CSR is prevalent; employees have limited environmental knowledge; Managers emphasise business benefits as a key driver for adopting CSR; Three types of managerial mind-set toward CSR are observed: conformist, self-seeker, and satisfier.	Jamali et al. (2009a); Soltani et al. (2015); Erdogan and Baris (2007)

Table 4. Overview of each study's main findings and main themes

3.0 Summary of emergent themes

3.1 Theme 1: The influence of stakeholders and institutions

In our study, twenty empirical studies explore the role of institutions and stakeholders in shaping CSR in the context of the ME. The aggregate findings of these empirical studies are as follows: first, there are contested views on the role of institutions (i.e. religion) in shaping CSR. For local companies including small to medium sized enterprises (SMEs), religion in particular, is identified as a key CSR driver in some studies (Jamali and Mirshak, 2007; Jamali and Neville, 2011; Jamali and Sidani, 2013). In the ME, the philanthropic based CSR adopted by local businesses is rooted in religious motivations (Jamali and Neville, 2011). However, Goby and Nickerson (2016) oppose this view and argue that CSR in the UAE is driven by instrumental motives, not religious beliefs. It is also worth mentioning that Goby and Nickerson do not find any link between CSR and Islamic Philanthropy (also known as Zakat). Karam and Jamali (2013) support this view and contend that CSR fulfils a role in challenging patriarchal notions of religion.

Besides local institutions, international institutions contribute to the growing dispersion of CSR across ME countries. Concepts (e.g. corporate citizenship, corporate responsibility and creating social value) adopted by local companies are in line with the policies promoted by international organisations (Jamali and Neville, 2011).By adopting this 'glocalisation' approach, local companies can secure legitimacy from both local and international stakeholders. Therefore, most of the studies reviewed on the ME agree that CSR remains a response to the challenges of managing social expectations. Compared to local companies, multinational corporations (MNCs) try to adopt policies promoted by parent companies and transnational organisations (Jamali, 2010; Jamali and Neville, 2011). For instance, MNCs only engage in philanthropic activities if they are consistent with the global CSR directives (Jamali and Neville, 2011). Hence, local subsidiaries have limited discretion

in CSR decision-making (Jamali, 2010). By discounting local institutions, this ethical ethnocentricity limits the ability of CSR frameworks to take into account social requirements as pertinent to a ME context (Barsoum and Refaat, 2015). Local institutions also shape how stakeholders evaluate CSR activities (Goby and Nickerson, 2016). El Baz et al. (2016) find for instance, that compared to French SMEs, Moroccan SMEs see CSR as an "economic constraint" (p.129) and they tend to take a defensive approach whereby CSR is only pertinent when reacting to economic pressures. El Baz and colleagues further note how Moroccan SMEs are influenced by both Moroccan relationship-based governance and French institutional governance rule-based systems. Thus, Moroccan SMEs gear their CSR practices at enhancing working conditions and product quality but ultimately endeavour to maximise their profits and competitiveness and turn CSR considerations into opportunities for entering global markets.

Second, some studies reveal that companies prioritise stakeholders and this prioritisation varies across the ME (Ararat, 2008; Jamali, 2008; Jamali et al., 2009b; Turker, 2009b). Employees, shareholders, customers, society, suppliers, trade unions and non-governmental organisations (NGOs) appear as key stakeholders. Factors such as education and religion shape how these stakeholders perceive the responsibility of a company towards society. For instance, the younger members of society and business professionals with extrinsic-social religiosity are more likely to hold a broader conception of CSR (Cheah et al., 2011; Jamali and Sidani, 2013). However, despite tending to intentionally ignore local stakeholders, MNCs have a more balanced stakeholder management process than local companies (Jamali, 2008). Local companies and particularly SMEs appear to adopt a more flexible and personalised stakeholder management approach. Interestingly, there are only a few studies (Cetindamar and Husoy, 2007; Jamali and Keshishian, 2009) investigating the collaboration between businesses and stakeholders in relation to CSR in the ME. Here,

business partnerships collaborations with stakeholders such as NGOs are driven by the intent of acquiring complementary resources and developing instrumental benefits

Third, there are differences in CSR practices across local companies operating in the ME which are underscored by further factors. For instance, the following are recurrent themes across these studies; the values of owners/managers (Jamali et al., 2009b), ownership structures (Robertson, 2009), the structure of the board (Alpay et al., 2005), the nature of business (Ararat, 2008), corporate governance (Robertson, 2009) and openness of the economy (Robertson, 2009).

3.2 Theme 2: CSR and its impact

Fourteen studies attempt to explore the impact of CSR on competitive performance in the ME. In these studies, CSR is found to yield various benefits in the form of higher employee commitment, financial wealth and corporate reputation (Ben Brik et al., 2011; Jamali and Mirshak, 2010; Rettab et al., 2009). Most of these studies highlight the instrumental benefits of CSR, but suggest that CSR is perceived in the ME as a positive strategy- i.e. what appears good for society is also good for business. However, some studies oppose this view; for instance, Ben Brik et al. (2011) reveal that CSR does not moderate the association between competitive orientation and inter-functional coordination and performance. Other researchers also argue that CSR is viewed as a business threat or cost burden in the context of SMEs in the ME (Jamali et al., 2009b) and is used to conceal irresponsible behaviour (Abdelrehim et al., 2011). In a situation such as conflict resolution or peace building, CSR has been found to be unable to contribute in social development (Jamali and Mirshak, 2010). That which is often identified as a key element for creating social values along with economic values is an integration of CSR with the company's core competencies. Valente (2015) asserts that strategic CSR − an idea of synthesising CSR and core competencies, can concurrently create economic and social value. Safari et al. (2013) further

identify 23 critical success factors for CSR implementation (e.g. employee volunteering human resources, community involvement in corporate social decisions, and employee commitment). These critical success factors would benefit from further analysis, particularly when approached from an MNC or SME perspective to examine how the critical success factors differ across different types of organisation.

Among studies, there is a disagreement on the extent of influence of CSR on stakeholders and CSR strategy. For instance, Kolkailah et al. (2012) argue that consumers prefer economic value over social ones; whereas, Ben Brik et al. (2011) reveal that CSR in the ME moderates the association between customer orientation and business performance. However, Dawkins et al. (2014) observe that in terms of cultural differences and attitudes toward CSR. Lebanese and American respondents for instance were found to agree that attitudes toward CSR influenced their job intentions, whereas this was not the case for Chinese respondents in part due to the role of the political communist party in Chinese social and business arenas and also the developing awareness of CSR activities in some areas of China. As existing research highlights, Lebanon has made strides in terms of CSR implementation in recent years (Jamali and Neville, 2011; Jamali et al., 2009).

Saeidi et al. (2015) further assert that CSR enhances competitive advantage, reputation and customer satisfaction, which act as mediators in the relationship between CSR and firm performance. Moreover, CSR positively affects employee commitment levels (Turker, 2009a). To create a further positive impact, companies are pressured to communicate their CSR activities effectively with stakeholders (Al-Khater and Naser, 2003). However, Ben Brik et al. (2011) argue that the lack of CSR communication in the ME restrains CSR from influencing stakeholder groups and business performances. When stakeholders become aware of CSR activities, they can access the company's CSR activities and make ethical decisions (Ben Brik et al., 2011; Goby and Nickerson, 2012). Furthermore,

Valente (2015) contends that conflicts between businesses and stakeholders can be minimised through communication (e.g. dialogue). In agreement with Valente (2015), Cheah et al. (2011) show that younger, better educated and higher income, socially responsible investors tend to have a better conception of CSR and consider the interests of shareholders and other stakeholders as important.

3.3 Theme 3: Managerial approaches to CSR

Four empirical studies demonstrate the attitudes of managers towards CSR activities. Managers' views of CSR vary across countries; for example, many managers from Lebanon and Jordan prefer the philanthropic view of CSR and the socio-economic view of CSR respectively (Jamali et al., 2009a). Regardless of these differences, studies (such as Jamali et al., 2009a; Soltani et al., 2015) reveal that most managers from Lebanon, Syria, Iran and Jordan hold the modern view of CSR (i.e. maintaining relationships with the broader matrix of society and creating short-term and long-term benefits). However, Erdogan and Baris (2007) reveal that managers from Turkey have limited knowledge about social and environmental benefits. Similarly, Ozdora-Aksak and Atakan-Duman (2016) reveal that Turkey's largest thirty companies are implicated by institutional pressures, behave in an isomorphic manner (less industry focussed but based on organisation type e.g. MNC versus local companies) and often perform CSR practices to match institutional environments. Specifically, some nuanced findings indicate that B2C Turkish companies tend to focus more on philanthropic initiatives that are likely to be welcomed by key stakeholders because they have a more visible market presence, whereas B2B companies are generally less visible and have fewer relationships and therefore, place greater emphasis on a strategic CSR focus related to economic and legal concerns. It also appears that managers from Turkey and Iran adopt CSR in order to attain various instrumental benefits such as cost or tactical ones (Erdogan and Baris, 2007; Soltani et al., 2015). While studying the motives of managers for

adopting CSR in Iran, Soltani et al. (2015) identify three types of managerial mindset. These are conformist (i.e. to pursue a compliance culture), self-seeker (i.e. to fulfil self-interest) and satisfier (i.e. to improve product and service quality).

In summary, managers aim to attain instrumental benefits from CSR despite their beliefs towards the broader role of business in society. Their beliefs are also shaped by government policies and regulations, particularly with regards to the impact of companies on the environment. However, as El Dief and Font (2010) note in the context of green marketing strategies, managers are often less observant of governmental intervention, especially when regulatory laws (e.g. surrounding the environment) are less clear cut. The findings of El Dief and Font (2010) challenge the traditional notion of regulatory pressures acting as causes of corporate environmental responsiveness (e.g. Hoffman, 1999). In the ME, religion rather than government policies shape managers' behaviour towards CSR activities (El Dief and Font, 2010; Jamali and Sidani, 2013).

4.0 Conclusions and future research directions

This paper has attempted to demonstrate the stock of CSR literature in the ME. We have illustrated that there is an incremental growth in the number of CSR based publications focussing on a range of thematic areas. From our sample, we note that the main bulk of CSR literature stems from the UAE (16%), Turkey (13%) and Lebanon (14%). The countries with zero studies such as Iraq, Libya and Palestine could be explained by imposed sanctions at different periods in time. For instance, Al-Abdin et al. (2015) note how incidents such as armed conflict and political disturbances between and within countries can explain low research productivity. On the other hand, a higher number of studies focussing on the Lebanese context (8 studies) can be attributed to the prominence and interest of research scholarship by Dima Jamali − in particular in her research on CSR.

Based on our SLR, we also identify the predominant theories that have been deployed within the body of works reviewed. Carroll's (1979, 1999) corporate social performance model is represented in nine studies (23.7%), stakeholder theory in six studies (15.8%), institutional theory in six studies (15.8%), Wood's (1991) corporate social performance in three studies (7.9%), Hofstede's cultural dimensions in two studies (5.3%), agency theory in two studies (5.3%), Quazi and O'Brien's (2000) CSR model in two studies (5.3%) and the theory of planned behaviour in one study (2.6%). Some studies combine theories such as Carroll's (1979, 1999) corporate social performance model and stakeholder theory (e.g. Jamali et al., 2009b) or stakeholder theory and institutional theory (e.g. Jamali, 2010) or agency theory and Hofstede's cultural dimensions (e.g. Alpay et al., 2005). These theories are partially indigenous in the management and business literature but have been largely developed and deployed in Western contexts. There seem to be significant gaps in the adaption of these theories to the different geo-political contexts in the ME. In addition, we note that theoretical explanations for internal drivers to CSR are still underexplored (a similar point is alluded to by Frynas and Yamahaki (2016)).

The majority of papers in the review tend to focus on macro level concepts whereas micro level concepts (e.g. examining consumers, sub segments of society and other societal demographics e.g. age, gender, ethnicity etc.) remain severely under researched areas (Goby and Nickerson, 2016). In this regard, dominant theories (e.g. stakeholder and institutional theory) could be applied on a micro level, particularly in ME contexts which returned no results in our review (e.g. Iraq, Yemen and Kuwait). Our review results also support the recent call by Frynas and Yamahaki (2016: p.275) who urge the importance of integrating theories in CSR research at different levels of analysis:

> "…a combination of theories related to external and internal drivers may help to illuminate different sets of relationships, including the relationship between the societal context and internal organizational resources […] and the relationship between pressures from social actors and individual agency"

We next consider what gaps have been identified and therefore which opportunities for incremental contributions are possible as a result of the existence of such a gap. In the Table 5, the geo-political contexts in which studies have been conducted are identified. The findings show a number of contexts (such as Kuwait, Iraq, Libya and Tunisia amongst others) where no studies were found. This would seem to point to significant opportunities for scholars to offer insight into under researched geo-political contexts in the ME, particularly countries currently experiencing armed conflict (e.g. Iraq, Syria and Yemen) (see Table 5 for an overview of the theoretical bases, contexts studied and methods that have been used). The importance of re-establishing civil-society in these environments would seem to make the need to develop applicable ethical principles, quite profound.

From our sample, all were classified as empirical studies. Three used secondary data (7.9%), five used mixed methods (semi-structured interviews/focus groups and surveys) (13.1%), fifteen adopted only qualitative methods such as semi-structured interviews and/or focus groups (39.4%) and fifteen (39.4%) used quantitative methods (surveys). The close proportion of qualitative and quantitative methods indicates a healthy mix of research approaches to CSR studies in the ME. However, the dominance of certain methods within the broad traditions of inquiry, e.g. semi-structured interviews, focus groups in the qualitative tradition, and surveys in the quantitative traditions suggests that perhaps other methods could be usefully deployed. Ethnography, netnography, content analysis, action research, case study analysis and videography seem to be underutilised approaches; some of these (such as netnography) may be usefully deployed in conflict zones to minimise risk to the researcher. Each of these methods may offer the potential to gain insight into areas where traditional modes of access remain difficult. Clark (2006) notes that the main concerns for researchers studying the ME are issues of political sensitivity and the restrictions on speaking freely because of political repression. Thus, we suggest that some degree of methodological

plurality (Midgley et al., 2016) will be necessary within the academic community to fully grasp the complexity of environmental factors at play in the ME. In terms of theory development, our findings suggest that most studies (with the exception of Goby and Nickerson (2016)) borrow ideas from non-indigenous theories, which are almost entirely based on research in Western contexts. Visser (2007) questions the potency of using Western theories in describing developing countries' CSR, which is deeply rooted in indigenous cultural traditions of business ethics, philanthropy, and community embeddedness. We advocate the development of further indigenous theory, which in both concept development and construct testing, should focus on locally developed ideas, rather than extensions of non-indigenous theories. Instead of offering a new indigenous theory, Jamali and Neville (2011) for instance, offer a new theoretical framework drawing on the institutional framework of Scott (2013) and the explicit/implicit CSR model of Matten and Moon (2008).

Our main act of consolidation in the paper has been to propose three groupings of works in which progress has been made. These are 1) the influence of stakeholders and institutions, 2) CSR and its impact and 3) managerial approaches to CSR. Within the three themes we identified in section 3, we are able to further identify the future research called for by those authors. In Table 5, we identify these three themes and the theories that have been identified with those themes in our sample. The names of the theories are abbreviated in Table 3 and must be read in conjunction with Table 5.

Regarding the influence of institutions and stakeholders on CSR strategies (Point 1 in Table 5), conclusions appear as yet to have failed to reach a consensus. Hence, researchers such as Ararat (2008), Jamali (2010), Jamali et al. (2009b) and Jamali and Mirshak (2007) suggest that further studies should examine the impact of various formal and informal institutional factors on CSR, such as rules, culture, level of transparency and the impact of religion on CSR (Fig.2, Point 1a). Another opportunity is to examine how CSR can influence

political spheres (Abdelrehim et al., 2011) (Table 5, Point 1b). However, informal institutions (e.g. religion and family traditions) can be more formidable in steering CSR practices and reinforcing the status quo, particularly with regards to gender equality (Karam and Jamali, 2013) (Table 5, Point 1a).

Unlike local companies and SMEs, MNCs' CSR is affected by the policies advocated by parent companies. How CSR is practised across subsidiaries is subject to organisational structures and the country of origin and ethnocentricity of parent companies. Hence, Jamali (2010) reports a need to tackle and advance an understanding of how MNCs' formal structure, geographic scope and regional headquarters shape their ME CSR strategies (Table 5, Point 1c).

Studies (such as Jamali, 2008; Robertson, 2009) largely view the relationships between the company and its stakeholders from the company's vantage point. While companies have gained power, their stakeholders have also become influential. Considering the growing importance of stakeholders and their power, companies are more willing to collaborate with its stakeholders (especially NGOs) in pursuit of common goals. As limited studies examine these dynamic relationships, Jamali and Keshishian (2009) propose that further studies explore the dynamic nature of this partnership (Table 5, Point 1d). In respect of stakeholder impact (Table 5, Point 2), researchers (such as Ben Brik et al., 2011; Jamali and Mirshak, 2010; Saeidi et al., 2015) argue that future studies should include other developing countries from ME in order to investigate the influence of CSR on stakeholders and the scope of creating social and economic value through CSR.

Theory	Context/s	Methods	Thematic links	Themes	Future directions
CCSP (9)	UAE, Iran, Lebanon & Turkey; *Lebanon & Syria**	Surveys, Assignment Website Analysis, Semi-Structured Interviews		Theme 1: The influence of stakeholders and institutions	a) The affect of local culture and religious values and stakeholders on CSR in the ME b) The affects of CSR on stakeholders and institutions c) The influence of regional headquarters, local context and organisational structure on MNCs' CSR strategies in the ME d) Collaboration between businesses and NGOs
ST (7)	Egypt, Iran, Lebanon, Turkey; *Lebanon & Syria**	Semi-Structured Interviews, Secondary Data, Surveys			
IT (6)	Turkey, Lebanon; *France & Morocco; Egypt, UAE & Saudi Arabia**	Thematic Analysis, Surveys, Semi-Structured Interviews, Secondary Data, Content Analysis			
WCSP (3)	Lebanon	Semi-Structured Interviews			
HFM (2)	Turkey	Surveys, Semi-Structured Interviews and Surveys			
AT (2)	Turkey	Surveys			
QBM (2)	Lebanon, *Lebanon, Syria & Jordan**	Surveys			
VCSR (2)	UAE; *USA, China & Lebanon**	Surveys, Assignment Website Analysis, Questionnaires			
TRA (1)	Egypt	Semi-Structured Interviews & Surveys		Theme 2: CSR and its impact	a) The impact of CSR on stakeholders and competitive performance in the ME b) The impact of economic and political crisis on CSR strategies in the ME c) The process of strategising of CSR
RBV (1)	UAE	Surveys			
BEF (1)	Egypt	Surveys			
ATFS (1)	Israel	Semi-Structured Interviews			
ET (1)	Israel	Focus Group Interviews			
ACC (1)	Lebanon	Semi-Structured Interviews			
BST (1)	UAE	Surveys			
ISCT (1)	*Singapore, Turkey & Ethiopia**	Semi-Structured Interviews			
SIT (1)	Turkey	Surveys			
GWF (1)	Lebanon	Semi-Structured Interviews		Theme 3: Managerial approaches to CSR	a) The influence of individual level characteristics and demographics on shaping managers' behaviour towards CSR in the ME b) Managers perceptions of CSR across different contexts in the ME
WF (1)	Lebanon	Semi-Structured Interviews			
NF (1)	Lebanon	Semi-Structured Interviews			
PBT (1)	Lebanon	Semi-Structured Interviews			
RDT (1)	Lebanon	Semi-Structured Interviews			
STP (1)	Lebanon	Semi-Structured Interviews			
TRM (1)	Lebanon	Semi-Structured Interviews			
WCSR (1)	Lebanon	Semi-Structured Interviews			
HMF (1)	Lebanon	Semi-Structured Interviews			

Table 5: Conceptual diagram of future directions for

CSR studies in the ME context (*Multi country analysis)

Saeidi et al. (2015) recommend that future studies pertaining to the relationship between CSR and financial performance are to be done in other developing countries and then the results drawn from these studies can be compared (Table 5, Point 2a). At the time of writing, the huge drop in global oil prices are forcing significant budget pressures on many ME economies, forcing discussion on efficiency that are given lower prioritisation in times of high oil revenues. Kolkailah et al. (2012) also note the need for future studies to examine stakeholders' response to socially responsible companies (Table 5, Point 2a).

As a growing number of countries in the ME are experiencing political instability (e.g. Syria, Egypt, Libya and Iraq), a review of the literature suggests that considerable scope remains to investigate to what extent CSR contributes to social development in these countries (Table 5, Point 2b). For instance, according to Jamali and Mirshak (2010), there is a need for more research to investigate different types of engagement strategies in conflict zones, their determinants and their implications. Finally, integrations between CSR and corporate strategies demand a strategic shift in which companies engage in dialogue with stakeholders and develop complementary capabilities (Valente, 2015). By communicating limited information with stakeholders, some companies in the ME attempt to incorporate their social responsibilities within their corporate strategy. Within the presence of this asymmetrical communication, authors' report a further need to investigate the process of strategising in respect of approaches of CSR (Table 5, Point 2c). Looking to future research, Sharp and Zaidman (2010) recommend a longitudunal study be undertaken to examine how a company's CSR strategies evolve over time. Sharp and Zaidman (2010) further suggest that there is a room to investigate how companies reverse strategised CSR behaviour due to financial crises.

In developing countries where institutional voids limit social and economic progression and where businesses are viewed as the most important agency for economic development,

the beliefs of managers and their values, attitudes and norms are expected to have significant influences on how companies contribute to social development. However, El Dief and Font (2010) stress that little attempt has been made to document the factors underlying the pro-environmental behaviour of managers in the ME region (Table 5, Point 3a). For instance, Jamali et al. (2009a) and El Dief and Font (2010) highlight the need for further studies that investigate the influence of culture, individual characteristics and demographic factors on managerial approaches to CSR. Indeed, most of the studies reviewed focus on geo-political contexts such as Syria, Iran, Turkey, and Lebanon but ignore contexts such as Kuwait, Qatar or Israel (see Table 3). In respect of investigating the managerial predispositions towards CSR, Soltani et al. suggest nine working propositions that future researchers can empirically scrutinise and test; for instance, the first propostion is "the diffusion of CSR practices is a direct function of the managerial mindset toward CSR" (2015: p.804) (Table 5, Point 3b).

Nevertheless, we also detect some limitations in this study. First, particular disciplines tackling CSR have publishing preferences, meaning that to some extent, some scholars tend to favour their own discipline specific journals. For example, in marketing, scholars have published in the Journal of the Academy of Marketing Science (e.g. Peloza and Shang, 2011). The indexing styles of different databases made searching across them using the same search strings problematic. For example, only the Web of Science database permitted searches to be limited to business and management. Second, our SLR focus on journal publications may have overlooked important books and book chapters (e.g. Jamali and Sidani, 2012). However, in an attempt to overcome this, we went through a process of hand searching for such material and integrated it within the discussion. Third, in the initial stages of the review, articles were selected based on their abstracts. Therefore, due to poorly described abstracts, some potential articles may have been omitted.

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