

The Evolution of Corporate Social Responsibility in Saudi Arabia

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Abstract

This thesis explores the evolution and development of Corporate Social Responsibility (CSR) in Saudi Arabia, examining the how and why and the factors driving its future. This study is the first comprehensive analysis of this topic, providing a fresh look at CSR, a topic that has so far been predominantly explored in the context of Western countries. Using institutional theory as a framework, the research investigates the logics, practices, and prospects of CSR in Saudi Arabia by drawing on the premises of institutional theory from a historical perspective. The research methodology is primarily qualitative and interpretive, allowing for an abductive approach to discover facts and data patterns and build historical interpretations of the evolution of CSR. The empirical core of the thesis is based on four case studies, augmented by data from the annual reports of these four companies and 12 semi-structured interviews with professional experts from the public and private sectors. Additional data sources such as CSR and sustainability reports, governmental documents, media sources, and professional reports, are also used to enrich data sources and generalize the main findings. The study finds that institutional pressures have facilitated CSR evolution in Saudi Arabia in response to various factors, including the power of the state in granting privileges to members of the ruling family, and religious scholars and actors who contribute to the successive of governmental plans. Furthermore, Islam and Western business practices have also played a role since the establishment of modern Saudi Arabia in 1932, while Saudi culture emphasizing collectivism and uncertainty avoidance has acted as an umbrella for institutional developments. Regulative and cultural cognitive pressures have emerged earlier than normative pressure, with the social and political contexts of Saudi Arabia prioritizing political and cultural stability in the early stages of the country's foundation, followed by regulations and finally professional and educational developments. Second, CSR activities in Saudi Arabia have evolved since 1954, considering social aspects despite the absence of the CSR concept until 1994. The ethical perspective of CSR emerged during the 1970s and disappeared with the emergence of philanthropic donations in the early 1980s until the early 2000s when Saudi corporations began to consider the environmental perspective. This is explained in light of the evolution of institutional pressures, with regulative and cultural cognitive pressures that emerged early emphasizing social and philanthropic activities, while normative pressure that emerged in the early 2000s encourages environmental and humanitarian concerns. Third, the thesis identifies the logics of social responsibility, nationalism, and corporate responsiveness that emerged early in the 1950s in response to regulative and cultural cognitive pressures, the logic of business ethics in the 1970s, and the logics of sustainability, and corporate citizenship in the 2000s in response to the emergence of normative pressures. Lastly, the study reveals that Saudi experts understand the importance of the voluntary adoption of CSR and the social responsibilities that have evolved voluntarily in Saudi Arabia. The overall perception of CSR in Saudi Arabia is positive, with a strong belief that the future of CSR will be driven by the governmental goals represented in Vision 2030 (the Saudi government's blueprint for economic development), explained by the dominance of institutional theory in Saudi Arabia.

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List of Abbreviations

ARAMCO: Saudi Arabian Oil Company
BE: Business Ethics.
BECM: Bureau of Experts at the Council of Ministers
CC: Corporate Citizenship
CED: Committee for Economic Development.
CSP: Corporate Social Performance.
CSR: Corporate Social Responsiblity.
CSV: Creating Shared Value.
GCC: Gulf Cooperation Council
GRI: Global Reporting Initiative.
IPO: Initial Public Offering.
KKARC: King Khalid Award for Responsible Competitiveness
KKF: King Khalid Foundation

MENA: Middle East and Northern African

MHRSD: Ministry of Human Resources and Social Development.

MLSA: Ministry of Labor and Social Affairs

MOEP: Ministry of Economics and Planning

NBS: National Business Systems.

NCB: National Commercial Bank.

NCBSB: NCB Shariah Board.

PIF: Public Investment Fund.

PMFHD: Prince Mohammad bin Fahd Foundation for Humanitarian Development

SABIC: Saudi Basic Industries Corporation

SAGIA: Saudi Arabian General Investment Authority

SAMA: Saudi Arabian Monetary Agency.

SARCI: Saudi Arabian Responsible Competitiveness Index

SASO: Saudi Standards, Metrology and Quality Organization

SCSR: Strategic Corporate Social Responsibly.

SDGs: Sustainable Development Goals

SM: Stakeholder Management.

TADAWUL: The Saudi Stock Exchange.

Chapter One: Introduction to the Study

1.1 Overview

Research on CSR has grown during the previous decades and has become more comprehensive and complex, with more scholars investigating the concept and application of CSR (Carroll, 1991; Carroll & Shabana, 2010; Castelo Branco & Lima Rodrigues, 2006; Frynas & Yamahaki, 2016; Jamali et al., 2015). Interestingly, most of the CSR literature has focused on the evolution of CSR in developed countries such as the USA and UK (Tilt, 2016) and has failed to consider the theoretical evolution of CSR and its growing implementation in developing countries (Jamali & Karam, 2018; Tilt, 2016). In the CSR literature, it is widely agreed that contextual and institutional aspects are much more important in capturing the reality of CSR (Matten & Moon, 2008), which has led to calls to pay more attention to CSR in developing countries that have their own context and institutional aspects (Jamali & Carroll, 2017). These calls are based on the divergence of CSR activities caused by differences in national business systems (NBS) (Matten & Moon, 2008), cultural values, and norms (Jamali & Neville, 2011). There is a growing interest in investigating the evolution of CSR in developing countries that are experiencing significant growth and are moving towards globalization and capitalist economics (Sumiani et al., 2007; Tilt, 2016). The current study identifies CSR as *responsible corporate behaviour that permits voluntary sacrifices of corporate resources for the public good without considering direct economic benefits*.

My study considers Saudi Arabia as the research context to explore the evolution of CSR from a historical perspective. Saudi Arabia provides a unique example of evaluating CSR, an important social phenomenon, from an institutional perspective. The institutional context and conditions in Saudi Arabia are unique, which in turn can help address the role of institutional pressures on the evolution of CSR. Additionally, a critical historical analysis approach to the evolution of CSR in Saudi Arabia will contribute to the literature on CSR in developing countries, especially when considering that most CSR research that adopts an institutional lens has taken place in Asian countries (Aggarwal & Jha, 2019), with little focus on the Middle East and Arabian countries (Jamali & Carroll, 2017). Institutional theory would be effective in understanding the evolution of CSR within a unique context by shedding light on various institutional pressures that influence the evolution of CSR from a historical perspective. Moreover, institutional theory could enhance our understanding of the factors that contribute to the Saudi national business system, which in turn

would help us to predict future developments of CSR in the country. By considering the historical approach and utilizing institutional theory in this research, we can gain a better understanding of why and how CSR works in developing countries.

1.2 Significance of the Research Area

CSR has become a core concern for current business activities (Maon et al., 2010) and a slogan for modern corporations (Sarkar & Searcy, 2016), receiving much attention in society and through public channels (Carroll, 1999). CSR is viewed as an umbrella for corporate behaviour that is socially responsible, ethical, and values-oriented (Latapí Agudelo et al., 2019). Both internal and external stakeholders are broadly engaged in socially responsible corporate behaviour in various aspects such as wealth distribution, community concerns, and employment issues (Asif et al., 2013), from both short- and long-term perspectives (Bansal et al., 2015). The growing interest in CSR over time (Carroll, 2015; Latapí Agudelo et al., 2019) and the influence of international agendas, professional bodies, and standards such as the Global Reporting Initiative affect CSR activities and strategies (Vigneau et al., 2015). Thus, CSR has become one of the fastest-growing areas of business research (Dahlsrud, 2008), and is ranked as one of the top five key issues in the management and strategy literature over the previous 40 years (Cummings & Daellenbach, 2009).

In the past six decades, the business literature has conceptualized CSR (Amin-Chaudhry, 2016; Carroll, 1999; Sheehy, 2015), developed framework models (Carroll, 1979, 1991; Wood, 1991), and examined the rational logics for CSR (Djelic & Etchanchu, 2017; Jamali et al., 2015; Lee, 2008; Sarkar & Searcy, 2016). Despite this extensive literature on CSR and the growing consensus on the need for a well-articulated model for CSR (Sheehy, 2015), there is still no widely accepted definition of CSR. This lack of consensus negatively affects the development, implementation, and reporting of CSR activities (Sarkar & Searcy, 2016), highlighting the importance of developing a theoretical understanding of CSR that can provide a clear view of how and why business organizations should engage in CSR (Salzmann et al., 2005; Schreck, 2011).

The literature on CSR adopts various concepts to explain these questions, in which various assumptions have been investigated, ranging from business social responsibility to the role of businesses in contributing to sustainable development (Carroll, 2015). Despite the vast literature

that investigates factors influencing corporate adoption of CSR, the literature does not agree on a specific model to explain why organizations engage with CSR (Kurucz et al., 2008). CSR is a phenomenon that is rooted in the context in which an organization operates, which does not allow one model to explain CSR without considering the influence of contextual forces within a given society (Campbell, 2007). Various scholars argue for the need to investigate the evolution of CSR in light of specific organizational theories such as institutional theory (Brammer et al., 2012; Matten & Moon, 2008; Phillips et al., 2019; Stutz, 2018) to fully understand organizational behaviour in the CSR field and explain the evolution of CSR from a historical perspective.

The literature on CSR offers extensive discussions on the frameworks that articulate CSR concepts and practices in developed countries. However, there is limited knowledge about the conceptualization and evolution of CSR in developing countries (Jamali, 2014; Visser, 2008). To date, only a few attempts have been made to understand the historical evolution of CSR from a perspective that combines history with theory (Stutz, 2018). Such understanding is needed to bridge the gap in the literature and provide regulators and other stakeholders with additional insights into the evolution of CSR in developing countries.

1.3 Research Issue

The CSR literature encompasses a variety of approaches, theories, and concepts to understand responsible organizational behaviour. The field suffers from complex understanding (Sheehy, 2015) and ambiguous terminologies (Maon et al., 2010). In contrast, some scholars, such as Stutz (2018), argue that a historical approach could help to integrate CSR thinking with organizational historical research to conceptualize CSR frameworks. Scholars, for example, have explored the history of CSR using different approaches, including the chronological approach (Amin-Chaudhry, 2016; Carroll, 1999, 2008), different versions of CSR (Amin-Chaudhry, 2016; Carroll, 1999, 2008; Frederick, 1998; Frederick, 1994; Waddock, 2004), the maturity of CSR (Hamidu et al., 2015; Wang, 2015), the context-related evolution of CSR (Idowu, 2011), and the conceptualization approach (Djelic & Etchanchu, 2017; Lee, 2008).

In contrast, Schrempf-Stirling et al. (2016) go beyond the empirical literature and argue that historical CSR research should be given more attention in conceptualizing organizational

behaviour. Accordingly, Stutz (2018) addresses the issue from a historical perspective when he criticizes the traditional approaches to investigating the evolution of CSR. He reports that the literature focuses mainly on three topics: the historical background of CSR, CSR evolution and globalization, and CSR activities in business corporations, with particular attention given to historical CSR research that considers both CSR and history. Husted (2015) argues that most of the CSR literature addresses the history of CSR as an academic issue by bridging the gap between theory and practice, while historic CSR research needs to focus on how CSR has been practiced by corporations. Similarly, Matten and Moon (2008) aim to address the variances in CSR among different countries, and the deficiency of CSR literature that has not yet articulated a generally agreed definition or framework. This supports De Bakker et al.'s (2005) argument regarding the lack of understanding of why and how CSR evolved over time. Matten and Moon (2008) call for defining CSR from a practical perspective, where CSR is defined as an umbrella for business social behaviour and argue that CSR consists of those well-articulated policies and practices that indicate corporate responsibility for the broad social good. In the same context, Stutz (2018) contends that case histories are an intriguing research approach for exploring the evolution of CSR among business historians, whereas the analysis of CSR from a historical perspective experienced few attempts.

Although the CSR literature is rapidly expanding, further scholarly efforts are needed to establish a framework that can advance knowledge and practice in this area. Specifically, the historic turn in CSR research, which examines the evolution of CSR according to corporate practices, is still in its nascent stages and has received less attention concerning context and firm-related practices. Thus, it is crucial to explore how and why CSR has evolved over time in a specific institutional context and in response to organizations' practices. Previous research by scholars highlights the significant role of historical research in developing a better understanding of how and why CSR has evolved in practice within a specific institutional context (Husted, 2015; Matten & Moon, 2008; Stutz, 2018). Additionally, De Bakker et al. (2005) emphasize the necessity of understanding CSR's evolution, while Sharp and Zaidman (2010) point out the scarcity of literature examining the evolution of CSR in developing countries. Thus, it is evident that further research is required into the historical evolution of CSR.

The CSR literature has long been recognised as fragmented, with scholars in the field describing CSR as an eclectic area with grey boundaries, interdisciplinary, less focused, and encompassing an expansive body of literature (Carroll, 1994). Consequently, various scholars have attempted to organize these scattered CSR concepts and frameworks by categorizing CSR based on its conceptual evolution (Frederick, 1998), constructing a wise issue-based approach such as the business case for CSR (Kurucz et al., 2008), employing issue management (Wood, 1991), examining historical construction (Carroll, 1999; Latapí Agudelo et al., 2019), and exploring corporate citizenship (Matten & Crane, 2005; Matten et al., 2003). Additionally, scholars have utilized theoretical frameworks to explain CSR phenomena and related concepts such as stakeholder management (Donaldson & Preston, 1995), institutional theory (Matten & Moon, 2008), legitimacy constructs (Deegan, 2002; Palazzo & Scherer, 2006; Panwar et al., 2014), as well as a review of the wide range of theories applied to explain CSR behaviour (Garriga & Melé, 2004). In this regard, scholars have recently called for the establishment of future research in light of relevant organizational theories that can identify the concepts being tested and present them as complementary rather than competing concepts (Carroll, 2015) or overlapping theories (Fernando & Lawrence, 2014).

It is argued that the use of a theoretical lens can be beneficial for researchers in effectively organizing domain knowledge and facilitating knowledge building (Suddaby, 2014). For instance, the process of articulating the relationships between concepts within specific constraints and assumptions, which is at the core of the theory, helps academics consider the complexity of a specific topic and provides a basis for prediction and explanation (Bacharach, 1989). In the context of CSR-related contributions, theory can enhance researchers' ability to explain social changes in different situations (Aguilera-Caracuel et al., 2012), help in the articulation of research questions, methodology, and analysis, and supply explanatory frameworks for social practices based on empirical observations (Unerman & Chapman, 1989). Despite the acknowledgment of valuable insights provided by literature that considers the evolution of CSR, it often lacks the implementation of a theoretical lens to address CSR frameworks and their evolution (Frynas & Yamahaki, 2016). For example, general reviews of CSR literature (Aguilera-Caracuel et al., 2012; Amin-Chaudhry, 2016; Carroll, 1999; Carroll & Shabana, 2010; Waddock, 2004) provide excellent general insights and explanations for the CSR concept at multiple levels of analysis but

do not address theory applications or implement a theoretical lens to closely investigate the evolution of CSR and related concepts. This notion is supported by Campbell (2007), who highlights the scarcity of theoretical studies in the CSR literature. Scholars must invest additional efforts in examining institutional factors and contexts that may impact the scope of CSR activities across various organizations (Campbell, 2007; Doh & Guay, 2006; Maignan & Ralston, 2002).

Frynas and Yamahaki (2016) note in their review of CSR theoretical perspectives that a wide range of CSR literature addresses various CSR-related concepts and frameworks as theories, such as Carroll's pyramid and corporate citizenship. However, many of these proposed theories do not qualify to be labelled as theories. Mellahi et al. (2016) conduct a literature review and develop a structural model for CSR theories based on internal (resource-based and agency theories) and external drivers (institutional, stakeholders, and resource dependence theories). They identify legitimacy as an institutional theory construct, a component that complements most of these theories. Subsequently, Frynas and Yamahaki (2016) review the CSR literature over 25 years, and argue that institutional theory is one of the most commonly approached theories in the CSR literature that can be used to explain organizations' adoption of CSR activities as part of their survival efforts. CSR is driven by institutional factors and contexts, and it enables organizations and their behaviours to gain social acceptance (Budd et al., 2018). Institutional theory establishes organizations' legitimacy (Mellahi et al., 2016), explains contextual factors that motivate corporate engagement in CSR activities (Kurucz et al., 2008), allows the combination of multiple considerations at multiple levels of analysis to explain CSR simultaneously (Frynas & Yamahaki, 2016), and is a foundational aspect for explaining organizational changes (Suddaby & Greenwood, 2005).

Various scholars have explored institutional theory in the context of CSR to answer critical questions about why organizations act in a socially responsible manner and the factors that encourage such behaviour. These scholars have approached their research questions using a variety of methodologies. Institutional theory has been applied to provide insights into CSR frameworks (Matten & Moon, 2008; Nijhof & Jeurissen, 2010; Schrempf-Stirling et al., 2016; Sethi, 1975). CSR is a social phenomenon that is driven by a set of institutional factors that shape organizational behaviour (Deephouse et al., 2017) and determine its appropriateness within the social context in terms of socially accepted norms, values, and rules (Brower & Dacin, 2020). However, according

to Campbell (2007), most CSR literature focuses on performance, stakeholders theory, and other related topics, with little attention given to institutional theory as a construct that can influence organizational behaviour. He argues that a systematic institutional analysis of CSR and its evolution is needed to gain a better understanding of CSR. Historical research is a growing trend in organizational studies that could help achieve this goal (Phillips et al., 2019; Stutz, 2018) as the historical evidence holds significant value owing to its coverage of the time period preceding current mandatory reporting (Miller & Oldroyd, 2018).

Historical institutionalism, as stated by Suddaby et al. (2014), emphasizes the role of history in institutionalism and change. Their notion argues for the role of the past in shaping current social behaviour and discusses the implicit role of history in institutional theory and processes. Furthermore, historical organization studies enable a better understanding of the past and present and facilitate future predictions (Maclean et al., 2021). In contrast, the historical evolution of CSR, influenced by various institutional factors (Campbell, 2007), may be better understood from a historical perspective that considers macro-level factors to analyze organizational behaviour in the field. Such an approach is still underexplored and largely ignored in the CSR literature in developing countries compared to developed ones (Aggarwal & Jha, 2019).

Considering the effect of organizational social changes in a specific institutional context (Suddaby et al., 2017), as well as the gaps in the literature on the historical CSR evolution, it can be argued that, despite the role of history and institutional conditions in shaping CSR structures (Brønn & Vidaver-Cohen, 2009; Castelló & Lozano, 2011; Panwar et al., 2014; Pistoni et al., 2016; Schrempf-Stirling et al., 2016), the literature does not significantly address the need for a systematic institutional analysis of the historical evolution of CSR.

1.4 Context

CSR research in developing countries elucidates the differences in CSR between developing and developed countries. Visser (2008) explains that CSR in developing countries has distinctive characteristics, including being less regulated, less incorporated into business strategies, and less politically oriented than in developed countries. Accordingly, CSR in developing countries is motivated by a mix of religious and personal beliefs that drive philanthropic CSR (Jamali et al.,

2009), is evaluated according to the help provided by corporations to their communities (Frynas, 2005), is less formalized (Visser, 2008), and is more likely to adopt the payback concept voluntarily (Al-Abdin et al., 2018). Despite the notion of CSR research in developing countries, much of the current empirical literature on CSR has been built on models and frameworks developed and implemented in developed countries, overlooking the institutional and contextual factors that are unique to developing countries and that could impact the adoption of various CSR-related theories such as institutional theory and stakeholder theory (Jamali & Karam, 2018; Jamali & Neville, 2011; Tilt, 2016). The lack of consideration of these differences between developed and developing countries questions the reality of CSR theory and practice in developing countries and opens the door for more research that can help in understanding the CSR phenomena in specific countries with unique characteristics.

Various scholars have recognised the need for exploring CSR theory and practices beyond developed countries and have worked to explain contextual and institutional factors that impact CSR (Jamali & Carroll, 2017). The literature has identified general determinants of CSR in developing countries under three main categories: corporate factors such as industry groups, size, leverage, and performance; institutional factors such as social, cultural, political, economic, and country-related determinates; and internal context-related factors such as corporate governance (Adams, 2002; Tilt, 2016). In contrast, Jamali and Karam (2018) explain that developing countries experience CSR in different ways with significant variations between these countries due to different national business systems. Recognising such variances between developed and developing countries, and between different developing countries as well, is an important issue in understanding CSR and its implications throughout various institutional contexts.

Saudi Arabia presents a compelling case of a developing country with unique characteristics, contextual factors, and national business systems that shape the theory and practice of CSR. Despite this, the literature on CSR in Saudi Arabia remains limited, with very few studies explaining the theory and practice of CSR in Saudi corporations (Al-Abdin et al., 2018), and is even less explored compared to other large developing economies such as China and South Africa (Visser, 2008). This lack of attention is surprising given that the total population has grown significantly, from 16,948,788 in 1992 to 22,678,262 in 2004 and 33,416,660 in 2018, according to the General Authority for Statistics (GAS) in Saudi Arabia (GAS, 2019). Moreover, 30% of the

Saudi population is less than 15 years old, indicating the need for the state's response to these high growth rates by preparing the future of the country to accommodate, train, and empower those young people, with more consideration given to the role of the private sector in this regard.

In Saudi Arabia, Islam has been the state religion since its establishment in 1932, and Shari'a (Islam Law) is the official law of the country that is intertwined with Saudi cultural and social values. This has created a unique Saudi culture that is a combination of Arabian and Islamic values and practices that govern the entire country. Religion in Saudi Arabia is a key factor that affects both individuals and business sectors as it is part of the rules, regulations, and governance (Cassell & Blake, 2012). For instance, banks in Saudi Arabia are socially obliged to avoid paying interest to their customers according to Shari'a rules, which prohibit paying interest on money deposits (called Reba). Moreover, businesses in Saudi Arabia are required to contribute 2.5% of their annual net profit for Zakat. Zakat is one of the five pillars of Islam and refers to the payment of money to the poor according to Shari'a rules. This reflects the role of businesses in Islam in supporting the state's social development and advancing human rights (Murphy & Smolarski, 2018). However, such payments by Saudi companies are not considered CSR since they are mandated by law as a reflection of the government's imposition of Islamic rules.

In Saudi Arabia's conservative culture, gender inequality remains a significant issue, with women facing several legal and social restrictions that limit their rights and opportunities. This is evident through the implementation of the guardianship system, a legal rule that places women under the control of a male guardian, who has the power to grant or withhold permission for a range of activities, including travel, marriage, and employment. Additionally, the gender gap in unemployment is also a significant concern. While the GAS reports the total unemployment rate in 2021 to be 11.3 percent, the rate for women's unemployment is almost double at 23.3 percent. For example, there is only one female university president out of 30 public universities, no female minister, and only one female ambassador. Despite these examples, it is worth noting that Saudi Arabia is making efforts to empower women through its Vision 2030 plan, which aims to enhance their participation in different social and business aspects. For example, the lifting of the driving ban in 2018 and the introduction of sports classes for girls in schools in 2017 are examples of steps taken toward greater gender equality. This issue of gender equality is an important area of focus

for CSR research in Saudi Arabia, as it can explain the role of businesses in bridging the gender gap.

Saudi Arabia is a prominent player in the global economy, ranking among the top 20 economies in the world and being a member of the G20 Countries. With one of the largest oil-producing industries in the world, Saudi Arabia is a key player in the global energy industry. In line with Vision 2030, Saudi Arabia aims to diversify its economy and increase non-oil revenues by encouraging the private sector and foreign investment, with a focus on entrepreneurship and sustainability. This shift in focus highlights a departure from the past, where the Saudi private sector relied heavily on government support and motivation, rather than operating in a free market economy (Ahamad Nalband & Al-Amri, 2013). Moreover, Saudi Arabia has implemented the Saudization program, which aims to empower Saudi citizens in the labour market. This program sets a specific percentage for Saudi employees out of the total number of employees in any business and places a greater emphasis on training Saudi citizens (Hamdan, 2005). The implementation of such rules and regulations in Saudi Arabia has influenced businesspeople to focus more on education, training, and Saudization in their CSR programs. However, this has resulted in less attention being given to other important aspects, such as environmental sustainability, health, safety, women's participation in the labour market, and youth citizenship (Emtairah et al., 2009). Despite the positive changes, Saudi regulations still impose some unfair labour practices, such as not allowing non-Saudi employees with permanent work visas to register for social security. This has a significant impact on corporate responsible practices.

Nonetheless, Saudi Arabia is on the cusp of a new era, as it undertakes a comprehensive plan called Vision 2030, aimed at modernizing its legal, cultural, and business environments. This ambitious plan is driving significant changes to the Saudi national business system and creating new opportunities for socially responsible organizational behaviour. The plan addresses sustainability and human empowerment as core aspects, which seeks to bring about critical social changes that will foster a new culture of economic and social diversity. Given Saudi Arabia's significant political and economic influence in the Middle East, there is a need for additional research in the area of CSR. This will help to make a clear case for the historical evolution of CSR and to better understand the future of socially responsible business practices in a changing environment.

1.5 Research Aim and Questions

The concepts and applications of CSR have evolved over a long period as companies engage in socially responsible activities alongside their main goals of maintaining their profitability and operational sustainability. This has resulted in CSR becoming a non-fixed concept that considers various social issues and ideas (Carroll & Shabana, 2010). Accordingly, the evolution of CSR has captured the attention of many researchers (Abrams, 1951; Carroll, 1979, 1991, 2015; Davis, 1960; Latapí Agudelo et al., 2019; Murphy, 1978; Wood, 1991) who have sought to explore the evolution of CSR concepts and practices over time and in different contexts, to conceptualize a value-added framework for CSR. Following the CSR literature, it is widely noted that the term has become an ambiguous one that lacks a generally agreed-upon definition or fixed framework.

The CSR literature has focused on the background behind CSR, globalization and the evolution of CSR, and CSR activities in business organizations. However, little attention has been paid to the historical evolution of CSR from a practical point of view based on real case studies that clarify the historical evolution of CSR (Stutz, 2018), which could provide a detailed record of CSR accounts (De Jong et al., 2015). Such an argument is addressed by Husted (2015), who criticizes the CSR literature due to the lack of historical investigation into its evolution. In contrast, the literature has addressed the research gap between developing and developed countries concerning CSR (Islam & Kokubu, 2018; Jamali & Karam, 2018; Jamali et al., 2017; Jamali & Neville, 2011; Matten & Moon, 2008), where CSR has received little attention in developing countries, which have their own characteristics, business environments, and institutional contexts. This gap in CSR research provides the focal research question of this research, which considers the historical evolution of CSR in a developing country, namely Saudi Arabia, through a case study approach, as follows:

Focal Research Question: How and why has firm-level CSR evolved over time in light of institutional developments in Saudi Arabia?

The CSR literature demonstrates that scholars have sought to build on relevant frameworks and theories to clearly articulate the theory and practice of CSR among business corporations. The literature addresses the conceptual evolution of CSR in light of various related concepts such as the business case for CSR, issues management, historical construction, corporate citizenship, and

others. Scholars have drawn on institutional, stakeholder, and legitimacy theories to contribute to theoretical construction (Carroll, 2015; Latapí Agudelo et al., 2019). In this regard, it is clearly argued that a theoretical lens is crucial for theorizing an important concept such as CSR to help explain different practices among different contexts and institutional conditions, contribute to theory building, and provide a clear framework that enables researchers to explain social business practices among various organizations (Unerman & Chapman, 1989). Considering the role of institutional theory in influencing organizations' behaviour (DiMaggio & Powell, 1983), and the implicit role of an organization's history in institutional theory (Suddaby et al., 2014), this thesis builds on institutional theory and historical analysis to answer three subsidiary research questions that explain the evolution of CSR in Saudi Arabia :

“1. How have firm-level CSR activities evolved in Saudi Arabia with respect to institutional developments? 2. What are the logics of CSR in Saudi Arabia that rationalize corporate responsible behaviour with respect to institutional developments? 3. What are the aspirations and possibilities for the future of CSR in Saudi Arabia?”

The focal and subsidiary research questions that are addressed by this research focuses on exploring and investigating how and why CSR evolved in Saudi Arabia. This aim is significant due to the lack of literature that examines the historical evolution of CSR in developing countries, particularly in the Middle East. Accordingly, this research aims to investigate the historical evolution of CSR in Saudi Arabia by providing a deep understanding of the following:

- Offering an overview of the origins and institutional pressures that contributed to the evolution of CSR in Saudi Arabia.
- Providing a historical analysis of the evolution of CSR activities in Saudi Arabia.
- Providing a historical analysis of CSR logics in Saudi Arabia that rationalize corporate responsible behaviour.
- Exploring the future promises and aspirations of CSR in Saudi Arabia.

1.6 Thesis Organization

This research is organized into 8 chapters that aim to provide a clear understanding of the evolution of CSR in a developing country, namely Saudi Arabia. To achieve the aim of the thesis and answer

the focal research question of How and Why has firm-level CSR evolved in light of institutional developments in Saudi Arabia, each subsidiary research question is discussed in an empirical chapter.

Chapter One: Introduction to the Study. The chapter provides an overview of the current research. It begins with a general overview of the research, followed by an explanation of the significance of the research area and the research issue. The chapter discusses the context of Saudi Arabia related to CSR and presents the research aim and questions. It concludes with an overview of the thesis structure.

Chapter Two: Literature Review. In this chapter, I critically discuss the current body of literature that considers CSR as a phenomenon, practice, and logic. It develops an overview of the theory underpinning the research approach. The chapter provides a detailed discussion of CSR definitions, CSR logics that establish why CSR is important, the history and evolution of CSR, and CSR from an institutional perspective. Finally, it clarifies gaps in the literature and presents the research model.

Chapter Three: Methodology. Chapter three provides a detailed explanation of the methodology by discussing the research philosophy, paradigm, approach, choice, strategy, and sampling procedures. The chapter presents the analysis that was conducted to analyze the data to answer the research questions.

Chapter Four: The Saudi Context of CSR: Origins and Institutional Developments. The chapter serves as a foundational chapter that precedes the analysis of the data. It aims to provide a deep understanding of the origins and evolution of CSR in the context of institutional pressures in Saudi Arabia. This chapter provides an understanding of the factors that contributed to shaping CSR in Saudi Arabia including the evolution of the institutional context and institutional pressures that influence CSR. It provides a base for the empirical chapters in this thesis as it provides a contextual appreciation for Saudi CSR.

Chapter Five: The Evolution of CSR Activities. This chapter explores the historical evolution of CSR in Saudi Arabia, even before it became a recognised concept in the country. The chapter discusses the historical evolution of CSR in light of institutional pressures across different historical periods in Saudi Arabia. It examines the main CSR activities during these different

periods in Saudi Arabia and explains the influence of institutional pressures during each period on the evolution of CSR.

Chapter Six: The Evolution of CSR Logics. The focus of this chapter is to explore the CSR logics in Saudi Arabia to clearly understand why Saudi companies practise CSR. The chapter investigates CSR logics within each historical period in Saudi Arabia, blending history with theory. The chapter explains the evolution of CSR logics in light of institutional pressures during each time period.

Chapter Seven: Future Evolution of CSR in Saudi Arabia. Chapter seven is the last empirical chapter where interviews are conducted with experts to explore the future of CSR in Saudi Arabia. This is influenced by research in historical organization studies, which consider history as a construct for future practices in the organizational field. The chapter examines the current status of CSR in the country, discusses potential future CSR activities and logics, and suggests future trends for CSR in Saudi Arabia.

Chapter Eight: Conclusions and Recommendations. This final chapter provides a summary of the research and its main findings in light of the research questions and aims. It explains the contribution of research to theory and practice, as well as any limitations, and provides recommendations for future research.

Chapter Two: Literature Review

2.1 Introduction

Corporate Social Responsibility (CSR) is an important business topic that has attracted the attention of academics as well as business practitioners (Carroll & Shabana, 2010). This is apparent from the wide and expanding body of empirical and theoretical research on CSR, which asserts the importance of CSR for organizations and societies (Amin-Chaudhry, 2016). The need to provide an acceptable framework for CSR has been the subject of several studies (Carroll, 1979, 2016; Garriga & Melé, 2004; Jamali et al., 2017; Matten & Moon, 2008; Srisuphaolarn, 2013), reflecting the importance of CSR as a concept and practice in today's business environment, as well as the need for a deeper understanding of CSR frameworks and theories. This chapter provides an overview of the phenomenon of CSR by discussing its definition and highlighting its concept-driven practices, as well as the rationales for CSR that articulate its logics. Following that, this chapter provides an overview of the evolution of CSR by critically analyzing current literature in the field. The impact of institutional theory on CSR and other forms of organizational research is discussed in the third section. Finally, the chapter discusses the research gaps and presents the study's model.

2.2 The Phenomenon of CSR

In 1953, Bowen published his seminal work discussing the social responsibilities that businessmen need to deal with. Bowen developed a normative perspective on social responsibilities and discussed the power relations that exist between businessmen and societies, in which businesspeople have the power to influence their societies through the decisions they make. Scholars, professional bodies, regulators, and corporations have since embarked on the journey to conceptualize and develop CSR theories. However, it is widely accepted that CSR is a blurry area in organizational research, with no single definition (Dahlsrud, 2008), theory (Brammer et al., 2012), or framework (Carroll, 2021).

This subsection discusses the phenomenon of CSR, where the concept and logics of CSR are both considered, given that this study aims to investigate the evolution of CSR. First, the definition of CSR is a key building block to comprehending what constitutes CSR activities. Second, CSR

logics are adapted to context-specific requirements of developed and emerging economies. They should be presented as the logical justifications for CSR that are capable of addressing the why question for this phenomenon (Gensler, 2010). As the phenomenon of CSR has been the subject of extensive discussion concerning the concept, practices (Carroll, 2015, 2021; Jamali & Neville, 2011), and logics (Jamali & Hossary, 2019; Jamali et al., 2017), these aspects represent valuable constructs for studying CSR because they make it possible to answer the why and how questions. However, the literature lacks a comprehensive historical discussion of these aspects that consider the evolution of CSR.

2.2.1 CSR Definition

The CSR literature has expanded over time (Carroll, 1999), taking into account a variety of approaches and theories (Wang, 2015), in a variety of contexts (Kloppers & Kloppers, 2018). The expanding body of literature provides a wide range of CSR definitions that researchers have constructed based on various assumptions and organizational theories, which is appropriate given the different approaches to defining CSR. This increased the likelihood of variation among these definitions, made it challenging to settle on a specific CSR definition, and raised doubt as to which CSR term is the most appropriate. According to Okoye (2009), defining CSR is even impossible because no single definition can capture the diverse perspectives highlighted by the literature under the CSR umbrella. Sheehy (2015), on the other hand, addressed many of the reasons for the need to define CSR, due to the expanding economic and legal consequences of CSR activities and related decisions. This section aims to explain two aspects. The first aspect is to present some of the CSR definitions found in the literature to clarify CSR's meaning, before discussing its phenomenon. The second aspect is to define the context in which CSR is practiced, by discussing its definitional aspects, which can be useful for understanding the concept and for articulating future research (Reinhardt et al., 2008).

Davis (1960) discussed the implementation of CSR as a managerial tool that broadens the scope of businessmen's decisions and actions beyond technical and economic considerations. In his definition, he concluded that business entities should act in a way that takes society into account as a construct of organizational theory, where businessmen have greater responsibilities to their communities. Davis introduced the power and CSR balancing equation as a managerial tool to allow businessmen to have an impact on their communities based on decisions that can be made

for the good of the community. This point of view is also supported by Davis (1967) who provided an additional explanation of responsibility power, by arguing that businessmen can increase their social power through their socially responsible actions and decisions. Davis's perspective is consistent with Bowen's normative CSR arguments, which rely on society as the basis for social responsibilities and assures the importance of the ethical aspect for organizations. However, Davis persisted in describing CSR as an organizational puzzle that requires deeper theorizing.

Using corporate social performance (CSP) as a framework to manage CSR activities, the renowned research paper of Carroll (1991) took a practical approach to CSR and argued that it is a framework that businesses can embrace in four dimensions, including economic, ethical, legal, and discretionary (philanthropy) dimensions. Carroll's key contention was that CSR should be viewed as a framework that starts with an economic dimension by guaranteeing that a business unit is an important part of any community. This dimension should be included at CSR's first level. In the second dimension, he emphasized that for an entity to be at the next level, it must comply with specific laws and regulations that apply to all economic entities. This is because a responsible corporate entity owes it to its society to do so. The third level of duties that business entities have to uphold for their societies is the ethical one, according to Carroll's paradigm. The framework defines ethical responsibilities as an organization's commitments that go above and beyond its legal responsibilities and considers different ethical issues and situations. Finally, he presented discretionary (philanthropy) responsibilities at the fourth level, where these obligations go beyond what is expected by society in terms of ethics and are carried out voluntarily when the business organization deems it desirable to engage with society.

This interrelated framework for CSR is regarded as a defining method that creates a foundation for a broad literature to build upon because it reflects various stakeholders that interact with businesses through a variety of relationships (Carroll, 2016). Following Carroll's CSP paradigm, Wood (1991) provided CSR in four areas, including economic, legal, ethical, and discretionary responsibilities. He made a significant contribution to Carroll's CSP model by taking into account the outputs and social impacts of CSR and by highlighting the necessity of connecting CSR dimensions to the principles of CSR which include social legitimacy, public responsibility, and managerial discretion. Both Carroll and Wood defined CSR as a procedural framework that

allows companies to choose how to approach it for desired outcomes. However, their CSP model focuses on society in terms of outputs rather than the underlying logic of CSR.

Many contributions have since been made to defining and conceptualizing CSR. The social voluntary aspect was evident in the various definitions provided; for instance, McWilliams and Siegel (2001) defined CSR as voluntary efforts a company engaged in beyond its legal obligations and self-interests. Moreover, McWilliams et al. (2006) addressed this definition and presented CSR as a company's socially responsible voluntary engagements that bring societal good. In the former study, the authors suggested the use of this definition to explain CSR and how different companies should approach it. Accordingly, Piacentini et al. (2000) explicitly highlighted the voluntary aspect of CSR and depicted it as "a voluntary assumption" where businesses leverage their social engagement beyond their purely legal and economic responsibilities. A similar explanation of the voluntary assumption was highlighted by Kilcullen and Ohles Kooistra (1999), who put greater emphasis on the moral duties of a company that are not mandated by regulations. This approach to defining CSR has been successful in addressing society as CSR's central puzzle. However, studies addressing CSR as a voluntary aspect have ignored the power dynamics and the state's role in promoting social life through both formal and informal laws (Campbell, 2007).

Lantos (2001) defined CSR as an output for the social contract between society and the business entity that controls the positive and negative reflection of the business on society, which in turn can enhance the long-term relationship between business and its societies. This definition considers the business entity as an integral part of its society. It emphasizes the strategic aspect of CSR since businesses must comprehend their social responsibility and act accordingly to optimize their positive social impact and support social development. Jamali et al. (2009) utilized interviews to learn more about CSR from managerial and strategic perspectives. They argued that CSR should be viewed as an umbrella that affects corporate strategy. They provided an outline of the CSR definition by emphasizing the necessity of developing a CSR framework that integrates social and environmental issues into the organizational business model. This CSR perspective acknowledges the social contract that supports a long-term relationship between businesses and their societies (Lantos, 2001). Although this approach successfully targeted both society and the environment as key CSR pillars, the economic perspective was underemphasized.

Blowfield and Frysas (2005) identified CSR as an umbrella that socially responsible organizations should approach as a culture. In their definition, CSR goes beyond legal requirements and contractual obligations to address issues relating to its effects on society, the environment, and supply chain components. They included, in their definition, the management of business-society relationships as a strategy for boosting social value. This definition is thorough since it takes into account both the social and environmental responsibilities of enterprises as well as their economic advantages. Accordingly, Garriga and Melé (2004) presented the business-society relationship, which sees CSR as a function of corporate citizenship and social contract implications. According to them, business entities are required to consider the setting in which they operate and afterward strategically establish their relations with society through CSR activities. Contrarily, Maon et al. (2009) adopted a definition that connects the stakeholder approach with corporate legitimacy, where CSR is an ethically driven and stakeholder-oriented concept that goes beyond corporate boundaries to have an impact that results in social acceptance and corporate legitimacy.

The relationship between business and society as a CSR strategy has even been extensively articulated in certain CSR definitions. Waddock and Graves (2002) explained this relationship through the necessity for a CSR umbrella that engages businesses in relationships with their local community, employees, and their families. This CSR perspective introduces the concept of altruistic CSR, in which a company does not anticipate financial rewards from its CSR initiatives. From a practical perspective, Matten and Moon (2008) addressed their definition of CSR as an umbrella for business social conduct and contended that CSR consists of those well-articulated policies and activities that indicate corporate responsibility for widespread social good. The International Organization for Standardization (ISO) offered a more detailed definition of CSR through ISO 26000. ISO26000 (2010) defined CSR in detail by combining a range of concepts such as sustainable development, stakeholders, the impact of an organization's ethical behaviour, environment, health and welfare, and international norms. Kloppers and Kloppers (2018) contended that this definition is one of the most comprehensive ones offered to describe CSR by highlighting both mandatory and voluntary features, sustainability, international norms, and societal relationships. Additionally, this definition regarded the economic, social, environmental, and ethical aspects as pillars of CSR. According to a review of the literature and a web-based

search for a definition of CSR, Dahlsrud (2008) presented five dimensions that have been included in most definitions of CSR. The content analysis revealed that stakeholders, social, economic, voluntariness, and environmental dimensions are the ones that appear most frequently in the literature. This is consistent with the triple bottom line theory, according to which a company's CSR strategy should take into account economic, social, and environmental factors that socially responsible corporations consider to better influence their CSR strategies (González-Rodríguez et al., 2015; Van Marrewijk, 2003a).

In conclusion, Corporate Social Responsibility (CSR) remains a fuzzy concept without a clear definition. Dahlsrud (2008) concluded that while CSR dimensions vary widely and make it difficult for the concept to be socially built in different contexts and institutional settings, CSR dimensions essentially take into account the same problems and offer consistent meanings. In this regard, it is possible to agree that CSR is a concept that has been debated using a variety of theories and approaches (Okoye, 2009), which in turn increases the complexity of agreeing on a definition across a variety of situations and contexts and intensifies the need for a more focused approach to define CSR as an important issue for modern organizations (Sheehy, 2015). This conclusion is in line with the argument made by Campbell (2007), which discussed the ambiguity of the CSR concept in the organizational literature from a theoretical perspective. The literature mostly focuses on the CSR performance area, paying less attention to theories that govern CSR as a social phenomenon.

Aiming to track the evolution of CSR as a phenomenon, rather than define it, this study applies aspects, dimensions, and approaches that have been widely accepted in the literature to build a foundation for understanding the evolution of CSR from a practical perspective. This study builds on the discussions of the most widely accepted dimensions of CSR definitions, which include economic, social, environmental, voluntariness, and stakeholders' dimensions (Carroll, 2021; Dahlsrud, 2008). This study follows the triple bottom line concept for CSR, which considers CSR from economic, social, and environmental perspectives (González-Rodríguez et al., 2015; Van Marrewijk, 2003a). Accordingly, this study consults ISO26000 (2010) that regarded voluntariness and stakeholders as approaches, Matten and Moon (2008) who asserted the need for CSR policies to develop a sustainable culture of CSR, Brammer et al. (2012) who emphasized the role of CSR governance for enhancing the social organizational behaviour, and (Gatti et al., 2019) who

acknowledged the importance of the CSR approach (mandatory vs. voluntary) as a key aspect in understanding the evolution of CSR. This study views CSR as *responsible corporate behaviour that permits voluntary sacrifices of corporate resources for the public good without considering direct economic benefits*. This view of CSR eliminates the model's procedural elements (like CSP), as well as the application contexts where CSR activities can be more efficient and socially informative. This view goes beyond conceptualizing CSR theoretically, allowing a more thorough empirical investigation of the evolution of CSR, and enabling close attention to be paid to the development of CSR as a social phenomenon. Moreover, this viewpoint is grounded on CSR rather than a specific context, theory, or time period, allowing for a historical investigation and theoretical argumentation.

2.2.2. Logics, Why CSR.

While the literature has successfully addressed the CSR phenomenon concerning its core constructs and practice areas, it became clear in the previous discussion that CSR does not have a universal definition, nor does it have a framework or a theory. On the other hand, a growing body of CSR literature has highlighted various concepts and frameworks that help in understanding CSR and its potential integration into modern business organizations. The current subsection presents the evolution of CSR frameworks and related concepts that significantly contributed to various aspects and rational arguments of CSR, intending to capture the widely acknowledged rationalities (logics) for CSR that enable corporate responsible behaviour. The focus of this discussion is on the major rationales (logics) for the phenomenon of CSR at the firm level, or the “why” across time and space, rather than the factors that influence and motivate CSR at a macro level.

The literature on CSR has presented various theories to explain the macro-level evolution of CSR (Lee, 2008). Additionally, organizational theories have been utilized to explore the rationale behind CSR (Jamali & Hossary, 2019; Jamali et al., 2017; Pureza & Lee, 2020). This research aims to analyze the historical development of CSR activities and the underlying drivers of corporate responsible behaviour at the corporate level. Consequently, this study identifies CSR logics those logical arguments rooted in the CSR history that support and promote specific CSR activities at corporate level. Garriga and Melé (2004) discussed four groups of theories that rationalize CSR, while Carroll (2015) addressed the evolution of CSR through various waves of motives that justify corporate responsible behaviour. Other scholars Abbott & Monsen, 1979;

Barrena Martínez et al., 2016; Campbell, 2007; Jamali & Mirshak, 2007; Jamali & Neville, 2011; Scherer & Palazzo, 2007; Schrempf-Stirling et al., 2016; Stutz, 2018 have also contributed to this field. These perspectives prompt the current research to investigate the reasons behind companies' engagement in specific CSR activities over time and space, focusing on the micro-level logics and theories rather than the macro-level phenomenon of CSR. Conducting such an analysis will enhance our understanding of why companies demonstrate responsible behaviour from a historical perspective and enable us to examine the evolution of CSR rationales (logics) across different time periods in Saudi Arabia, which were subject to varying institutional settings.

Building on Carroll (2015), various concepts and models have emerged as complementary or competing frameworks for CSR. He argued that CSR is robust and can be presented as a framework and an umbrella for these concepts, with many emerging concepts representing ideas or arguments to rationalize particular CSR activities. Meanwhile, Garriga and Melé (2004) discussed four groups of CSR theories and approaches: 1) instrumental theories, 2) political theories, 3) integrative theories, and 4) ethical theories. These theories have presented various approaches and justifications for CSR, which align with Carroll's (2015) arguments regarding the concepts and motives of CSR. Therefore, the present research builds upon Carroll's arguments to examine the logics (rationales) that justify CSR activities at the corporate level.

Carroll argued that although these frameworks have evolved over different time periods, they have become an integral part of the CSR landscape in various companies when formulating their CSR strategies and implementing activities. He highlighted that these frameworks have developed both as complementary and competing approaches, collectively shaping the evolution of CSR practices and activities in different contexts (Carroll, 2015). The existence of these frameworks can be understood by examining the interplay between business and society, which motivates corporate responsible behaviour by offering meaningful justifications for companies' involvement in CSR activities (Schwartz & Carroll, 2008).

Social Responsibility (SR)

According to Carroll (2008), CSR was previously referred to as social responsibility (SR), even though CSR was not yet included in the literature at that time. He argued that the status of companies, in which the concept of CSR is still not well developed in the business environment,

was the reason for the absence of this concept. The SR concept was first introduced in the literature by Bowen (1953), arguing that powerful companies' activities may have a variety of effects on people's lives. He addressed the question "what societal responsibilities may businessmen reasonably be expected to assume?" He then responded by providing the first definition of SR as follows: "*SR refers to the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society*" (Bowen, 1953, p. 6).

According to the Bowen argument, SR should serve as a principle to guide businesses toward a better future, and could never be considered a solution to all businesses' conflicting social problems (Carroll, 1999). Interestingly, various authors have used the term "SR" afterwards to articulate their arguments for CSR. Frederick (1960) extended Bowen's definition and argued that social responsibility should be understood in the context of three core concepts that explain the interaction of business with society. The first is that corporate managers are public trustees; the second is that social claims and company resources must be balanced; and the third is that corporate philanthropy is well accepted by society (Carroll, 2008). Moreover, Davis (1960) defined social responsibility as the set of decisions and actions taken by businesspeople that go beyond direct economic or technical interests, calling it a "nebulous" concept. In a nutshell, the term "social responsibility" was first used to refer to the current concept of CSR in the 1950s and continued into the 1960s. At that time, it was mainly used as a reflection of the business environment and institutional contexts, where companies were not as advanced or modern as they are today. Meanwhile, SR addresses the necessity of businesses to take more social obligations into account beyond their usual economic interests, to improve citizens' lives, and to encourage greater social interaction and consideration of others' interests.

Corporate Social Responsibility (CSR)

The term "Corporate Social Responsibility" (CSR) was introduced by Walton (1967) in his book "*Corporate Social Responsibilities*", where he contributed to the literature by defining it as the relationship between business and society that should be considered by business managers. Human rights, including civil and women's rights, were at the forefront of the CSR movement at that time, while taking into account consumers and environmental issues (Carroll, 2015), indicating the institutional impact on CSR roots. This movement emerged following greater enhancements of

corporate legitimacy and organizational social power. In its early stages, CSR primarily focused on philanthropy and voluntary participation (Barrena Martínez et al., 2016), when companies began to take into account social issues as a response to growing awareness of how companies influence society. These efforts were the first step in laying the groundwork for contemporary CSR concepts and implications, that extended the scope of CSR beyond its economic and legal responsibilities. Subsequently, numerous contributions helped to refine this concept.

The concept of CSR expanded quickly afterwards, and more theoretical contributions addressed the expectations of CSR. Environmental issues like pollution and resource management (Du Pisani, 2006), economic power and large-scale multinational corporations (Carroll, 1999), confidence in business and society's claims for clean production and environmental sustainability (Latapí Agudelo et al., 2019) were all factors that contributed to this growing trend. These motives accelerated the evolution of CSR in the 1970s, addressing modern CSR as being beyond economic and legal responsibilities, and instead including responsibilities of the decision-making process that influence society and contribute to social benefits as well as economic gains (Davis, 1973). These debates and arguments pushed CSR to go beyond philanthropy-oriented activities and consider the performance of organizations from a social perspective in specific contexts. Since its inception, CSR has been the subject of extensive investigation, allowing scholars to examine corporate responsibilities from various perspectives. Nonetheless, the literature on CSR indicates no agreement on the concept, nor on a single theory that captures the entire picture.

Corporate Social Responsiveness

The concept of corporate social responsiveness originated in the 1970s (Carroll, 2015) as a reflection on the theoretical and practical implications of CSR's role in society. This idea was proposed along with Frederick's introduction to corporate social responsiveness in 1978, also known as CSR2 (Carroll, 1979). The focus of corporate social responsiveness is on how businesses respond to social pressure or achieve societal expectations (Frederick, 1994). Moreover, corporate social responsiveness shifts the focus of social responsibility away from social obligations and toward the "responding" process implemented at the corporate level (Wartick & Cochran, 1985). There are two main presumptions, under which the contribution of corporate social responsiveness to the business and society literature, were explored. First, corporate social responsiveness can assist more than any other framework in investigating a single company's social contribution,

through its focus on micro-organizational dimensions. Second, as corporate social responsiveness is a managerial approach, putting greater emphasis on it will assist firms in managing their social policies more clearly (Frederick, 1994).

Carroll (1979) highlighted corporate social responsiveness as a component of the CSP framework, rather than a replacement for it. He argued that corporate social responsiveness would remove all barriers to business participation in CSR, from doing nothing (no response) to doing more (proactive response). Moreover, he considered responsiveness as the philosophy of responsibility that represents the action stage of managing social demand. Meanwhile, corporate social responsiveness was discussed by Swanson (1995) as a component of an organizational culture that may vary from one organization to another, depending on the setting and institutional factors. As a result, according to Carroll (2015), corporate social responsiveness is an action-oriented approach to responding to social issues that have already been addressed in society. Interestingly, (Carroll, 1979; Swanson, 1995; Wood, 1991) agreed on the significant role of corporate social responsiveness in managing the legitimacy of various corporations. Despite the body of literature discussing corporate social responsiveness, no well-articulated framework exists for using it as a replacement for CSR. Instead, it is still considered a managerial approach to manage social obligations and gain legitimacy considering the institutional context. Corporate social responsiveness is regarded as one of the corporate drivers for engaging in CSR and enhancing interactions between businesses and society.

Corporate Social Performance (CSP)

Since the 1970s, the literature addressed corporate social performance (CSP), which was used to tackle how businesses and society interact or as a synonym for CSR and corporate responsiveness (Wartick & Cochran, 1985). One of the earliest papers on CSP was by Carroll (1979) who used the CSP model to construct his CSR framework. He presented the CSP model as an integration of (i) CSR, which ought to be first identified in terms of focus and boundaries, (ii) social issues that a company considers in its society and recently form the areas that CSR would consider, and (iii) corporate social responsiveness, which addresses the philosophy of social actions that would be taken. Later, he elaborated that the CSP focuses primarily on social actions and accomplishments related to previously identified social goals (Carroll, 1991). Based on Carroll's CSP, Wartick and Cochran (1985) offered a more comprehensive framework for CSP that includes principles,

procedures, and policies. Their argument articulated the CSP elements into a procedural framework, with the principles representing ethical social responsibility, the processes denoting corporate social performance, and the policies representing social issue management.

Over time, the CSP model was developed to provide a more in-depth explanation of its implications. Wood (1991) offered a well-articulated model for CSP that explains (i) the principles that influence social behaviour and are referred to as ‘principles of corporate social responsibility’, (ii) the process by which businesses respond to social issues or ‘process of responsiveness’, and (iii) the outcomes of social behaviour or ‘social policies, programs, and impacts. This CSP model includes economic, legal, ethical, and discretionary responsibilities, in addition to CSR, which is an essential component that CSP cannot replace. Wood (1991) categorized CSR into three levels: institutional level (social legitimacy), organizational level (public responsibility), and individual level (managerial discretion). According to Wood (1991), environmental assessment, stakeholder management, and issues management should all be included in the definition of corporate social responsiveness. This shifts the CSP model from a defensive and proactive perspective to a more holistic one. In conclusion, the author provided a concise explanation of how corporate behaviour, which is the third aspect of the CSP model, results in social policies, social programs, and social impact. Figure 2.1 illustrates Wood’s CSP model.

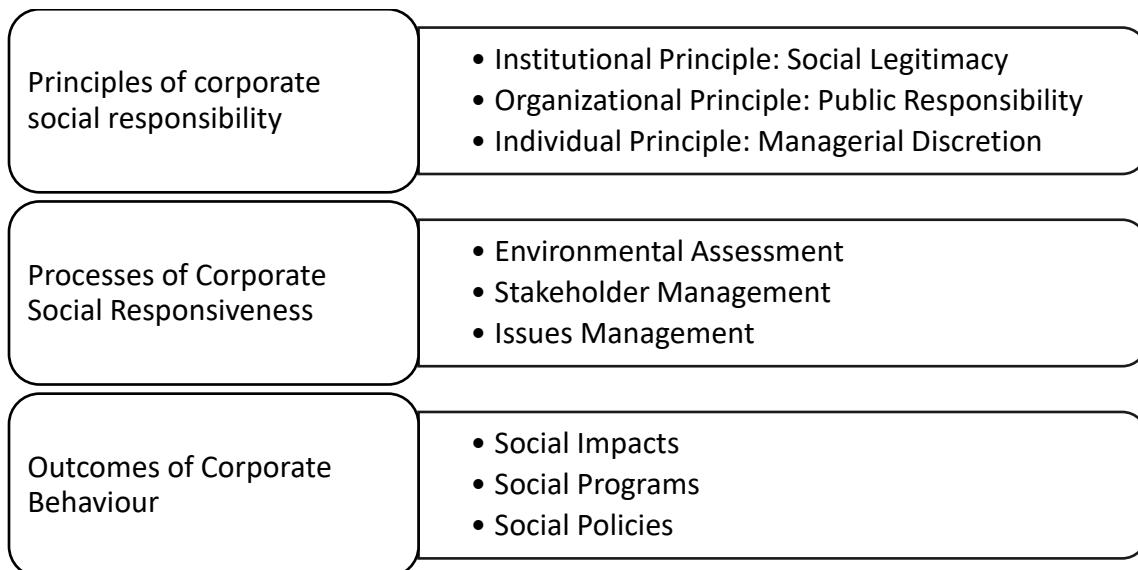


Figure 2.1: CSP Model.

Adapted from Wood (1991).

In line with previous CSP models, it could be clearly articulated that the model received more attention for considering social issues and social problems, regardless of whether they were brought on by the company. In addition, it does not contradict the fundamental economic assumptions for companies nor the goal of wealth creation. Moreover, the CSP model successfully addresses the management of social outputs, which can be monitored and reported, and can also consider a wide range of social problems and challenges (Hahn et al., 2016), without creating any inconsistencies between legal, ethical, and philanthropy responsibilities. The CSP model is widely accepted in the literature as it mitigates the problem of social motivations and social processes, going beyond social outcomes. From another perspective, Melé (2008) argues that the CSP model still lacks integration between business activities and ethical normative perspectives, focusing more on corporate social control's public responsibility. The CSP model is regarded as a model for CSR rather than a rational argumentation for the phenomenon itself because it provides a model for the application of CSR from a managerial perspective, rather than an integrative theory for CSR. CSP is mainly rooted in corporate social responsiveness (Carroll, 2015), and it is built on corporate reaction to social expectations through a model that considers social outcomes (Wood, 1991).

Stakeholder Management

The stakeholders approach advocates for corporations to consider all stakeholder groups or individuals with claims against them, as well as those stakeholders who have interests or who may be adversely affected by their corporate activities and operations. In an early argument over the role of stakeholders as drivers of CSR, Jones (1980) addressed CSR as a matter of resolving the obligations that a company has to meet for various groups and individuals rather than stockholders, union contracts, and legal requirements. The term 'stakeholders approach' was first introduced in the 1980s and evolved alongside the field of business ethics as a reflection of the broad meaning of internal and external stakeholders. Carroll (2015) classified stakeholders into two main categories: primary stakeholders who have legal or official interests with the corporation such as stockholders, employees, consumers, and local society; secondary stakeholders who have general and broad interests in the corporate outcomes and deliverables, and could include various groups and individuals such as media, governments, policymakers, and competitors.

Jamali et al. (2009) identified the stakeholder's approach as the one popularized by Freeman in 1984, who eloquently articulated the requirement for considering various stakeholder groups and individuals beyond the traditional ones (Figure 2.2). They explained the need for institutional aspects through new management actions to extend the legitimacy of management. Based on stakeholder theory, Waddock and Graves (2002) contended that stakeholders' pressure is a significant factor in CSR management, which places a high value on taking into account the interests of both primary and secondary stakeholders who have various business claims. Under this theory, to manage and balance its responsiveness process, corporate management must endeavour to strengthen its relationships with its various stakeholder groups. Additionally, management must have a thorough understanding of stakeholders' cultures and expectations before implementing them in its various activities. Carroll (2015) emphasized the literature's rising acceptance of the stakeholder approach and addressed some critics that might impose restrictions on stakeholder management. He argued that companies must address issues like who their stakeholders are, what their interests are, what challenges and opportunities they face concerning each group, what social responsibilities they have to their stakeholders, and how companies can design their strategies to address their interests and stakes. Additionally, Campbell (2007) argued that because this model disregarded the contextual and institutional factors that drive CSR behaviour, it cannot adequately capture and model CSR. Despite this, the stakeholder approach is widely referenced and regarded as one of the accepted theories for CSR explanations and rationalization (Frynas & Yamahaki, 2016; Melé, 2008). This is seen as a managerial approach to CSR that clarifies how to manage stakeholders' interests. Yet, it rationalizes CSR by focusing on stakeholders' interests and the role of corporations in caring for them.

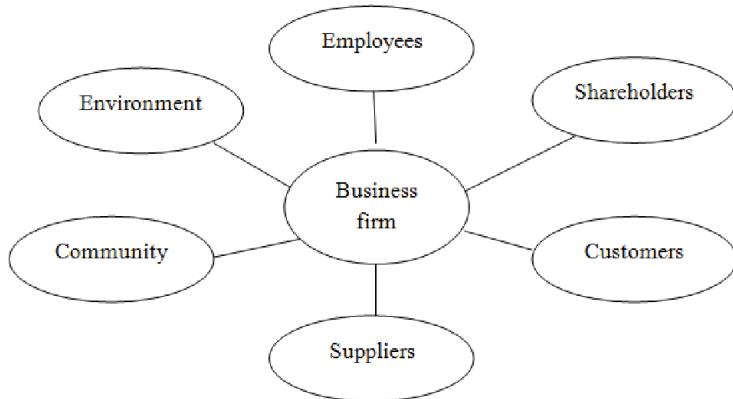


Figure 2.2: Stakeholder Approach. Adapted from Jamali et al. (2009).

Business Ethics

Business ethics have been discussed in business literature for decades, and the concept has developed over time in line with changes in business and society. Business ethics, based on moral philosophy, gained popularity as a CSR approach in the 1980s when both academics and business practitioners broadly accepted their implications as part of the interaction between business and society (Carroll, 2015). Despite being recognised as an integral part of CSR ever since SR's inception (Bowen, 1953), business and financial scandals, as well as the declining levels of public trust in businesses, provided a valid justification for considering business ethics as a framework for CSR. Thus, business ethics issues have been discussed in the literature as a part of CSR frameworks (Carroll, 1979, 1991; Wood, 1991), and as a result, more authors have focused on its significance in defending the development of a valid CSR framework. Profit focus as a traditional corporate performance concept, according to Joyner and Payne (2002), is one of the key factors to consider when thinking about the application of business ethics as a tool for legitimate stakeholders. The authors used the stakeholder approach in their argument to highlight the importance of business ethics where various stakeholders support companies and business managers who actively act ethically. Such argument is theoretically (Ferrell et al., 2019), and empirically (Luu, 2012) well-supported.

In light of this, business ethics is identified by Carroll (2015) from a CSR perspective as an approach for evaluating how businesses, managers, and employees think about right and wrong, and fairness and justice throughout their behaviour, actions, and decisions. Business ethics, according to Swanson (1995), is more concerned with behaviour and the extent to which corporate participants, including managers, can adopt rights and justice to influence their behaviour. However, the literature supports the role of business ethics in articulating CSR as a phenomenon that combines both normative and instrumental perspectives. Shum and Yam (2011) built on the framework developed by Carroll (1991) to explain the vital role of business ethics in conceptualizing CSR. Their conceptualization of the structural path that integrates business ethics with the other three dimensions of Carroll's framework is shown in Figure 2.3.

Business ethics remains an important component of CSR frameworks, and any thesis that does not adequately address the significance of ethical behaviour for CSR will be judged on this basis.

All CSR frameworks, according to Carroll (2015), are full of ethics, with socially oriented behaviour being more concerned with the ethical standards that govern social decisions and actions. Accordingly, business ethics is more concerned with ethical philanthropy responsibilities and less concerned with economic and legal responsibilities. In conclusion, business ethics is one of the rationalities and approaches that has retained its place alongside the evolution of CSR and allows for a critical analysis of and justification for corporate social behaviour.

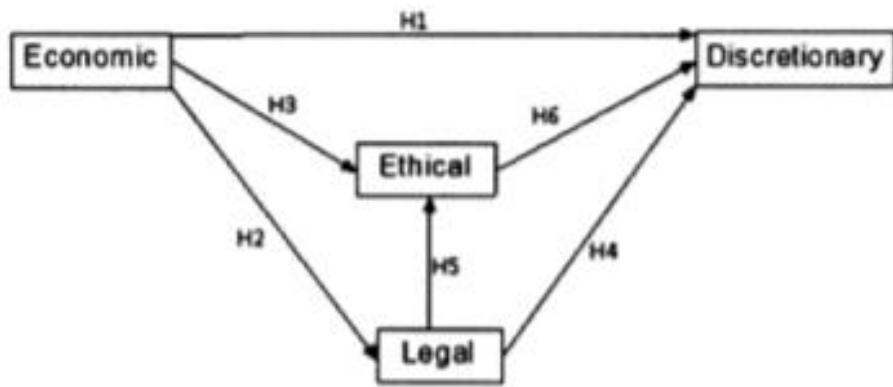


Figure 2.3: Structural path diagram of Carroll's four-dimensional CSR framework.

Adapted from Shum and Yam (2011).

Corporate Citizenship (CC)

Corporate citizenship (CC) is one of the newly emerged concepts that was embraced in the literature, primarily in the 1990s, and used in corporate behaviour to describe CSR. The concept of CC has its roots in philanthropy and volunteer activities conducted for the welfare of the community in which a business operates (Melé, 2008). Considering CC as a component of the CSR framework, Carroll (1991) placed CC at the fourth level of the CSR pyramid, where CC is a reflection of philanthropic activities that a business engages in to effectively promote the good of the community. According to Matten et al. (2003), who criticized the adoption of CC as a component of the self-interest philanthropic actions carried out by enterprises, the traditional perspective of CC evolved in connection to CSR and increasingly as a parallel framework. They argued that the new concept for how business and society interact is more about viewing CC as a reflection of treating businesses as a component of society. In contrast, Melé (2008) built on the relationship between business and society and described the notion of CC as a framework for CSR

through globalization, the increasing influence of multinational corporations, and requests for corporate involvement in welfare programs. Randy Evans and Davis (2011) differentiated between CC and perceived CC, with the former focusing more on the approach and the latter on how people perceive businesses' contributions to CSR.

Matten and Crane (2005) presented a broad view of CC as a rival to CSR by promoting the idea of active citizenship behaviour rather than individual citizenship. Active citizenship practices look at companies as guardians of citizenship rights rather than as individual citizens. They illustrated how corporations should carry out the duty of the administrator to take into account the citizenship rights of other constituents, including traditional stakeholder groups and other constituents that have no direct stake or connections to the company. Their CC model explains the corporate social function as an administrator for citizenship rights through three tiers, where corporations should fulfil the role of social rights providers, civil rights enablers, and political rights conduits. This model explicitly articulates the CC's function in legitimizing corporate operations and their role in society, but it omits any discussion of the rights and obligations of the corporation as administrator.

Windsor (2006) offered a more comprehensive approach for CC that clarifies how to create a framework that can compete with CSR in light of the three main competing approaches (Figure 2.4). His model considered ethical responsibility as a theory that contributes to strengthening relationships with stakeholders and public policy through corporate philanthropic and altruistic commitments. Economic responsibility contributes to wealth creation and market performance. While ethical and economic responsibilities are embedded in political philosophies and moral frameworks, ethics and citizenship interrelate to define general rights and obligations and describe welfare outcomes.

The CC approach is receiving more attention in the literature because it incorporates indisputable ideas, such as functioning as a good corporate citizen, promoting community welfare, fulfilling corporate responsibilities, creating jobs, producing more relevant products, engaging the community, and giving back (Carroll, 2015). Meanwhile, the idea of recognising corporations as citizens with their rights and obligations is more about enlarging the concept of uncontrollable limitations, which may have an impact on the economic foundation of society. Melé (2008) argued

that CC expands social expectations beyond achievable responsibilities and holds corporate obligations and responsibilities more transparently than corporate rights. The CC approach can contribute significantly to the justification of firms' contribution to welfare creation (Matten et al., 2003), but it has not yet been fully developed as a theory to fully justify CSR (Melé, 2008).

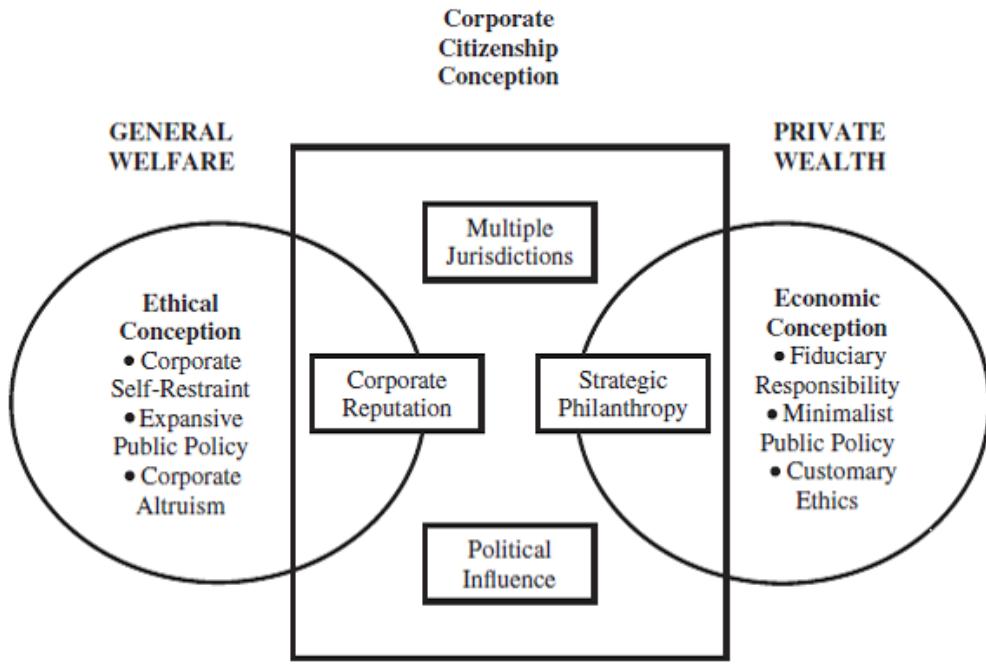


Figure 2.4: Three competing approaches to CSR. Adapted from Windsor (2006).

Sustainability

The roots of sustainability began concurrently with CSR's focus on the environmental responsibilities that businesses must consider. Over time, and mainly in the 1990s, sustainable development and the responsibility of business organizations for future generations became more prominent. Currently, sustainability is a broad concept that extends beyond environmental sustainability to incorporate social challenges and economic perspectives (Carroll, 2015). Amin-Chaudhry (2016) addressed several factors, including poverty, wealth inequality, social issues, and environmental challenges such as pollution and environment-friendly production, that have influenced the expanding discussion of sustainability. Elkington (1998), who coined the term "triple bottom line", was among the first to highlight sustainability as a major issue for CSR. His

CSR argument cited economy, environment, and society as three critical pillars for a successful framework, all of which must interact to create a system that takes profit maximization, environmental concerns, and human welfare into account. Accordingly, sustainability is a brilliant concept when it considers a long-term perspective on the role that business plays in society and integrates concerns and arguments about the impact on future generations.

According to many definitions, sustainability should be taken into account for sustainable development, which is a process that contributes to human development by considering challenges facing the globe, including human and environmental issues, as well as fair resources distribution, care, and safety (Gladwin & Kennelly, 1995). The corporate sustainability debate is primarily concerned with the responsibility of corporations to meet the needs of the present generation without impairing their ability to serve their interests or welfare (Sharma & Henriques, 2005). Sustainability is seen as a futuristic interpretation of CSR (Carroll, 2021). The growing body of sustainability literature is evident where some researchers accept it as a paradigm for conceptualizing CSR through the interaction between economic, legal, environmental, and discretionary perspectives (Garriga & Melé, 2004). Others, however, contended that sustainability and CSR differ dependent on each viewpoint's implications (Montiel, 2008).

While being a growing concept in the CSR literature, sustainability is still not adequately designed as a framework that can cover social expectations. Baumgartner (2014) argued that while corporate sustainability conceptually replies to ethical considerations, the reality is quite different when linking sustainability to the economic perspective in a challenging market-based business environment. Nonetheless, sustainability encourages one of the primary cornerstones of CSR, by considering the futuristic perspective, where sustainability looks beyond the environmental dimensions of CSR and embraces the adoption of all long-term social responsibilities.

In conclusion, the notion of CSR first emerged in the 1960s as a result of several institutional factors such as the expansion of social awareness, enhancements in regulatory systems, advancement of women's and civil rights, consumer pressures, global agendas, environmental concerns, and others. Moreover, globalization, the presence of multinational corporations, business and financial scandals, competitiveness, and the quickly evolving business environment were among the driving forces behind the expansion in literature. Meanwhile, various frameworks

and concepts, such as social responsibilities, corporate social responsiveness, CSP, business ethics, stakeholder management, corporate citizenship, and sustainability, emerged along with CSR. Most of these frameworks and concepts are related to CSR perspectives or are more concerned with explaining corporate behaviour towards society to emphasize CSR as a societal phenomenon that evolves in specific contexts and under certain conditions. While the remaining concepts or frameworks provide rationalities and justifications for CSR activities and approaches, CSR remains the umbrella that unambiguously articulates the business-society interaction.

CSR-related concepts and frameworks enable a deeper understanding of why the phenomenon of CSR exists. They are rooted in the logics of CSR itself, rather than being grounded in a theory that clarifies CSR and its motives. For example, to better understand CSR, Jamali and Hossary (2019) and Jamali et al. (2017) provided an innovative conceptualization of assumptive logics that handles CSR based on institutional theory and institutional logics. They build on the conceptualization provided by Thornton et al. (2012) for institutional logics (state, market, corporation, professions, family, and religion) to create a “CSR-institutional order interface”. Their approach viewed CSR logics as being motivated by institutional theory and discussed these logics as “CSR-state logics, CSR-market logics, CSR-corporation logics, CSR-profession logics, CSR-family logics, and CSR-religion logics”. They successfully explained how institutional logics are implemented in different contexts to drive or encourage CSR through both translation and adaptation processes. They built their approach around the idea that CSR spreads from Western countries to those in less developed nations, which is a strong argument in both CSR and organization theories. However, the diffusion hypothesis ignores early CSR activities that existed even before the conception of CSR as a global concept, which in turn allows for the investigation of the current condition of CSR as opposed to its historical evolution. The current study attempts to understand the historical evolution of CSR by addressing the logics that are inherent to the phenomenon and that have shaped its history within corporate behaviour, instead of adopting a logical lens from another theory. This approach of analyzing the concepts and reasoning behind social phenomena in organizational theories is consistent with Wedlin and Sahlin (2017) who supported the premise that ideas have a role in shaping organizational structure through the process of ideas’ diffusion and adaptation by organizations within an institutional setting.

In response, the current study expands on the extensive CSR literature discussed in this subsection and regards CSR logics as being anchored in the phenomenon itself and being widely acknowledged in the literature as rationales for corporate responsible behaviour: A) Social Responsibility, which rationalizes CSR by emphasizing the role of corporations in positively advancing societal objectives and values (Bowen, 1953); B) Corporate responsiveness, which justifies CSR by arguing that businesses must respond to social pressure or meet societal expectations in general (Frederick, 1994); C) Stakeholder management, which rationalizes CSR through the pressure on primary and secondary stakeholders with varying claims on the organization (Waddock & Graves, 2002); D) Business ethics, which rationalizes CSR from a normative perspective by defending the need for corporations to act in a way that upholds justice and right (Swanson, 1995); E) Corporate citizenship, which rationalizes CSR by emphasizing the necessity for corporations to create welfare (Matten et al., 2003), and advance social and civil rights (Matten & Grane, 2005); and F) Sustainability, which justifies CSR by emphasizing the need for futuristic social practices that can benefit future generations (Carroll, 2021). This view is consistent with Campbell's view of CSR as a standalone phenomenon. He used institutional theory to answer the question of "under which conditions corporations are more or less likely to engage in socially responsible behaviour" (Campbell, 2007, p.948). However, CSP was not considered a suitable framework for CSR as it justifies CSR based on financial and economic advantages, which contradicts the definition of CSR adopted in the current research.

2.3 History and Evolution of CSR

The current conceptualization of Corporate Social Responsibility has evolved over time, and has been influenced by research and CSR practices, until arriving at what is now recognized as an important strategic issue for business. The history of CSR and its evolution are the two major topics that have been covered by research into the historical development of CSR. Nonetheless, previous research has treated these two aspects independently and descriptively, with history being studied to learn more about CSR's past and its evolution, or to describe CSR's emergence within a specific frame (e.g. chronological, maturity, context, etc.). This subsection discusses both aspects: CSR's history and its evolution.

2.3.1 Historical Overview of CSR

Stutz (2018) articulated the importance of closely studying CSR's history and how it is related to organizational theories and growth, to detect the strategic and managerial facets on which CSR may eventually have an impact. Such a need for historical CSR investigation may be effectively addressed by reviewing an intriguing case of Ford Motor Company offered by Lee (2008). Henry Ford, the company's president, became interested in investing earnings to fund a proposal to expand a plan with a socially beneficial goal, but he received no support. Later, in 1999, his grandson William Ford engaged in a similar scenario with stakeholders to discuss the role of the company in serving society and received great support from them for such a socially responsible approach. According to Lee (2008), the response of stakeholders in two situations, that were similar, but occurred in two different periods, was different. In 1919, the concept of CSR had not yet been framed and stakeholders could not rationalize the decision when judging it through its impact on their interests and corporate performance at the time. However, in the later instance, the maturity of the CSR concept and the literature surrounding it probably influenced stakeholders' reactions and behaviours.

In his introduction to the history of Corporate Social Responsibility, Carroll (2008) contended that social responsibility's origins can be traced to social practices that existed long before the modern concept of CSR. Accordingly, Chaffee (2017) illustrated how the social component has been addressed since the time of ancient Roman Law, followed by the English law that was later exported to the American colonies, and then was influenced by the Christian Church's philosophical outlook during the eighteenth and nineteenth centuries. At that time, philanthropy which involved establishing endowments for educational institutions, building churches, and contributing funds to different community projects, and humanism which involved caring for women's and children's employment as the quality of life for workers were the main issues addressed in the social component (Carroll, 2008). During the same period, and as a result of the Industrial Revolution, some companies launched welfare schemes aimed at protecting their employees which coincided with the emergence of workers' unions that raised concerns about working conditions and family values. As a result, companies sought ways to satisfy the interests of shareholders while meeting the needs of workers (Latapí Agudelo et al., 2019).

Interestingly, the reflection of the earlier debate about responsibility expanded during the 1920s and 1930s, as more managers and investors started considering the needed balance between profit generation and the growing demand of their clients, workers, and the community. Carroll (2008) identified this period as a new stage of responsibility shaped by “trusteeship management”, in which the community views managers as trustees responsible for wealth creation and managing relationships between companies and various external parties such as clients, community, and employees, and in which companies are viewed as institutions with social and economic obligations. During the 1940s, following more business expansions and after World War II, broader discussions emerged to consider the social responsibility of companies, which began to be recognised as organizations with more obligations (Latapí Agudelo et al., 2019), but the main doubt remains about Social Responsibility rather than Corporate Social Responsibility (Carroll, 1999).

Lately, in the 1950s, the main issue for social responsibility was defining these responsibilities and their linkage to the business setting, where the modern CSR literature has taken place since that time. Bowen (1953), as cited in (Carroll, 1999, 2008; Moura-Leite & Padgett, 2011) was the first author to establish a concept of “Social Responsibilities for the Businessman”. His argument starts by questioning the responsibilities that “businessmen” are required to have towards their societies. Bowen’s argument was mainly normative, treating corporations as powerful entities that impact and influence society through various decisions and actions made by businessmen. Furthermore, his argument considers how these decisions would affect stakeholders, clients, and employees, ultimately affecting the quality of life and society (Latapí Agudelo et al., 2019). As Bowen (1953) was the first to define social responsibility, he was referred to as the “Father of Corporate Social Responsibility” (Carroll, 1999). During the 1950s, SR was more about discussion than action, with three major themes defining the period: managers as public trustees, utilizing the firm’s resources and philanthropy to support good for society (Carroll, 2008), and moral and ethical considerations (Latapí Agudelo et al., 2019).

Following the “talk” period of the 1950s, the 1960s saw an expansion of the social responsibility literature, with a primary focus on the actual meaning of these responsibilities and how they might be beneficial for both businesses and society (Moura-Leite & Padgett, 2011). These various efforts to develop a meaningful definition of social responsibility were derived from

more developments in the social contexts and growing awareness among society at the time of witnessing large-scale firms (Latapí Agudelo et al., 2019), societal concerns about resources management, increasing pollution, and population growth (Du Pisani, 2006), as well as social movements to protect labour and human rights (Carroll, 2008), which served as a starting point for theorizing CSR according to institutional forces.

One of the significant contributions of the 1960s was Davis (1960) who argued for the need for a managerial context of social responsibility, where socially responsible decisions of businessmen would have a long-term impact on economic performance, particularly when considering the relationship between the power of businessmen and their socially responsible decisions. Furthermore, he highlighted that businessmen's social obligations extend beyond their economic and legal responsibilities. Following that, social responsibility was explored regarding its role in influencing the interests of others within the umbrella of comprehensive social systems, as well as the ethical aspect of institutional behaviour (Davis, 1967). In summary, this period has seen significant contributions to the literature on social responsibility (Carroll, 1999; Moura-Leite & Padgett, 2011), as well as a growing body of social responsibility practices among various organizations (Latapí Agudelo et al., 2019), while the main focus remained on philanthropy, labour rights, stakeholders, and customer relations (Carroll, 2008).

The growing awareness of society in the 1960s created a norm of low confidence in the role of business in meeting the growing needs of society during the 1970s (Waterhouse, 2017), at a time when there were huge protests in the US about the need for sustaining the environment and stopping pollution that business organizations were responsible for (Latapí Agudelo et al., 2019). This led to greater movements in the US on environmental and social regulations, and thus, business obligations towards social issues (Carroll, 2015). During this period, more literature about the role of corporate responsibilities in society was produced which included broad perspectives on these responsibilities (Lee, 2008). Moreover, new rules and government regulations led firms to respond by reconstructing their policies to incorporate social issues, resulting in a dramatic movement toward the theme of managing CSR (Carroll, 2015). Interestingly, during this period, practitioners were increasingly engaged in articulating CSR as part of the Committee for Economic Development's (CED) efforts to further strengthen the “social contract” between society and business (Carroll, 1999).

Extending the arguments in his previous paper, Davis (1973) broadly explored the impact of business social power in terms of the long-term economic impact. He argued that a business will lose its social power whenever it is not meeting its social obligations. Moreover, he presented various concepts that justify the arguments for social responsibility including long-term business interests, public image, business viability, government regulations, cultural norms, and others. Meanwhile, Sethi (1975) discussed the distinctions between social obligations, social responsibility, and social responsiveness. He primarily highlighted social obligations as part of corporate behaviour as a result of legal and market forces, whereas social responsibility extends beyond social obligations. Moreover, social responsiveness is a component of corporate behaviour that responds to social claims. Throughout the historical analysis, Carroll (1999) addressed the notion of empirical CSR research during this period. He cited examples from studies that represent early movements to investigate the relationship between CSR and organization-related variables (Eilbirt & Parket, 1973). He conducted interviews with business executives to identify CSR perceptions, and measured CSR by using content analysis methodology to analyze the content of corporate annual reports (Abbott & Monsen, 1979).

Through his work on balancing the links between business ethics and social demand, Zenisek (1979) was regarded as one of the first attempts to provide a model to help in explaining the construct of CSR. As mentioned previously in this chapter, Carroll (1979) provided another widely accepted model. This model, which takes the form of a comprehensive model (pyramid) that treats CSR as a construct of economic, legal, ethical, and discretionary expectations, serves as the first well-constructed definition of CSR. His definition of CSR is based on CSP, which considers that corporations must profit and meet legal responsibilities as part of their existence within a process framework. Ethical responsibilities followed in line with social norms and expectations, whereas discretionary responsibilities originated from managerial and individual decisions in corporations to meet social expectations derived from general social norms. Lee (2008) endorsed Carroll's contribution through this model since it views economic and social dimensions as integral components of the CSR framework in businesses, and it provides a managerial approach for CSR organization and implementation.

During the 1980s, with a wide range of reported business ethical scandals and a greater focus on the power of the economy, the exposure of the free market business environment, and attention

to sustainable development and corporate actions (Latapí Agudelo et al., 2019), CSR gained more attention as a managerial approach to help to manage corporate behaviour beyond legal and economic obligations (Carroll, 2008). This opened the door for more studies that questioned the definition of CSR and its ethical implications at a time when more empirical research was being conducted to examine the impact of CSR on financial performance and hence include it in business models. As a result, greater emphasis has been given to the operationalization of CSR in connection to business ethics to meet the expectations of stakeholders.

Jones (1980) made one of the earliest significant attempts to operationalize CSR, considering CSR to be part of a decision-making process. He underlined the necessity of CSR as a process that is incorporated in an influential manner into corporate behaviour rather than a set of outputs. His argument highlighted two main CSR challenges: the need for voluntary CSR implementation and the importance of taking into account the interests of a broader range of stakeholders beyond shareholders. In contrast, Strand (1983) provided a detailed approach to the operationalization of CSR by discussing the adaptation of a system model that explains the connection between an environmentally responsible organization and its social responsibility, social responses, and social responsiveness. These attempts to introduce CSR through an operationalized framework place a greater emphasis on the corporate social performance (CSP) model, which received more attention at the time and was recognised as a theory for CSR discussions (Carroll, 1999). Accordingly, the most critical issues highlighted during the 1980s were international business, the environment, employee safety and health, consumer issues, pollution, discrimination, and working conditions (Carroll, 2008).

During the 1990s, CSR gained international prominence as a result of globalization and increased support for sustainable development (Latapí Agudelo et al., 2019). Globalization has had a significant impact on the growing concerns about multinational corporations, which has resulted in a new business context and consequences such as new market competition, corporate reputation risk, and increased conflict pressure and expectations from both host and home countries (Carroll, 2015). In contrast, growing communication channels and internet technologies have significantly increased corporate visibility and consequently corporate reputation problems (Moura-Leite & Padgett, 2011). Considering the motivations for CSR development during this period, few contributions to define CSR were noted, while greater emphasis was placed on

considering current CSR as a starting point for approaching various practical issues and concepts such as corporate social performance, stakeholders theory, corporate citizenship, and theory of business ethics (Carroll, 1999). Practically, large corporations provided more examples of other concepts including global social investment, community engagement, corporate reputation, and social policy (Carroll, 2008).

Despite few contributions to the literature on CSR definitions, several authors significantly contributed to the CSR framework. Wood (1991) attempted to develop a CSR theory by systematically integrating CSR conceptual aspects. She built on Carroll's (1979) CSP model to create a new approach for the CSP model, which has three main dimensions: CSR principles, corporate social responsiveness processes, and social performance outcomes. The first dimension consists of social legitimacy (at the institutional level), public responsibility (at the organizational level), and managerial discretion (at the individual level). The second dimension involves corporate responses to social issues such as stakeholder management and environmental assessment. The concept of strategic corporate social responsibility was first introduced by Burke and Logsdon (1996), who argued for the implementation of a multi-dimensional CSR framework that contributes to value creation through strategic outcomes. Furthermore, the concept of "triple bottom line" which provides a framework for balancing a corporation's economic, social, and environmental impact was first discussed by Elkington (1998).

During the 2000s, CSR received more attention at both academic and practice levels, with academics working to theoretically contribute to the body of literature mainly through the implementation of empirical research on topics such as sustainable development, business ethics, stakeholder theory, and corporate citizenship (Carroll, 2008), while more institutional work took place during that time. During this period, several institutional initiatives were launched, including the United Nations Global Compact (UNGC) which was created in 2000 to promote more market balance with issues of environment, society, and human rights, the Commission of the European Communities which served as a precursor to the European Strategy on CSR in 2000, the revised European Union Strategy for CSR for the years 2011-2014, and ISO 26000 by the International Organization for Standardization which introduced a more comprehensive definition and guidelines for CSR (Latapí Agudelo et al., 2019).

The main driver behind this expansion was still the same as it was in the 1990s, but with broader implications as a result of the introduction of new pressures brought about by globalization, which drive national and multinational corporations to socially interact with their communities to maintain their reputation, increase their dominance, and gain a competitive advantage. Furthermore, multinational corporations' access to new markets, mainly in less developed countries, has opened the door for further discussion regarding the CSR context in developing countries, as highlighted in Carroll (2008). He addressed the need for profitable organizations that can sustain their operations and, as a result, can participate in CSR effectively. This participation will provide these organizations with the right to survive, as current organizations will not be able to grow without social support, bringing the discussion back to the core of the CSR business case (Carroll, 2008). Meanwhile, Lee (2008) considered the same issue from a different angle, arguing that corporations would assess the financial and economic impact of each CSR initiative and either engage in CSR with future potential profit impact or choose less costly CSR regardless of the social impact. Such discussions demonstrate that the CSR literature adopted a more strategic approach in the 2000s than previously.

During that period, an interesting elaboration on strategic CSR was made by Porter and Kramer (2006) who explained the adaption of CSR as a strategic tool by implementing *inside-out* and *outside-in* perspectives. The *inside-out* view aims to address both the negative and positive impacts of the value chain and operations on society, and so strategically manage these impacts to the greatest value. The *outside-in* view seeks to understand the social norms and context, as well as their impact on corporate operations, to develop corporate social strategies to enhance productivity. This holistic approach to CSR moves away from viewing CSR as fragmented initiatives that may impede the creation of total social value and instead provides a framework to enhance the corporate relationship with society (Porter & Kramer, 2006). Moving forward, Husted and Allen (2007) addressed the concept of strategic CSR as a tool that can be incorporated into the corporate strategy to promote innovation and competitive advantage and create value by underlining social expectations as a source of strategic CSR. Campbell (2007) discussed CSR from an institutional theory perspective and provided eight propositions for conditions under which companies will behave in a socially responsible manner. He highlighted institutional powers as the main driver of CSR, stating that corporations subject to institutional pressure are more likely to

adopt responsible behaviour. In summary, the 2000s witnessed an increase in institutional initiatives to conceptualize CSR, as well as more empirical research on strategic CSR, shared value creation, and social concerns.

Recently, in the 2010s and beyond, more research argued for the importance of shared value creation and the implementation of strategic CSR as a tool for creating shared value (CSV). Porter and Kramer (2011) identified and expanded CSV by addressing the connections between economic and social progress. They argued for the need to redefine corporations and their roles in the community in terms of their products and markets, value chains, and industry clusters. This introduced a new idea for CSV, which is a long-term strategic concept that will replace CSR. Following the shared value approach, Chandler (2016) revisited CSR and asserted the need for incorporating it into corporate strategy and core operations, such that the management approach broadly incorporates the interests of various stakeholders to *optimize value* over the medium and long term. Chandler asserted the need for incorporating CSR in the strategic planning process and daily operations. Latapí Agudelo et al. (2019) argued that Chandler's approach substitutes profit maximization, where corporate goals should focus on value optimization over the long-term, by an emphasis on areas of expertise, thereby creating shared value. Carroll (2015) responded by explaining the different concepts presented in the literature including stakeholder management, business ethics, corporate sustainability, corporate citizenship, and CSV. He concluded that all of these concepts largely overlap and constitute CSR.

As part of the 2030 Agenda for Sustainable Development, the Paris agreement launched the adoption of 17 Sustainable Development Goals (SDGs) in 2015. According to Latapí Agudelo et al. (2019), this initiative will produce significant CSR outputs, and many of these deliverables will take the shape of regulations and policies that will put more pressure on companies to embrace new practices that address the SDGs' core issues, such as climate change, sustainable consumption, and innovation.

It is widely accepted that social responsibility practices have deep historical roots that predate the current status of the business environment. Older social responsibility practices were drawn from a religious and philanthropic approach and were primarily articulated as donations. The Industrial Revolution and large-scale production businesses have contributed to greater socially

responsible behaviour. Before 1950, social responsibility was more about actions and initiatives than a concept. Following that, attempts were made in the literature to determine the exact meaning of socially responsible behaviour. As a result of growing social awareness and corporate growth, CSR attracted the attention of academia, the government, and other interested institutions, particularly as more voices claimed that businesses hurt the environment and as demands for consumer and labour rights increased. Because of this lack of trust in the role of businesses in society, increased attempts have been made to manage CSR by focusing on the social contract between business and society. As a result, with growing economies and increasing voices for sustainable development, further CSR developments followed, emphasizing the operationalization of CSR as a process. Consequently, globalization and the emergence of multinational corporations fueled CSP and business ethics theories. Accordingly, these developments in CSR research and thoughts hastened the practical implementation of CSR and inspired researchers to advocate the strategic CSR approach, and more specifically, the shared value approach.

In summary, the history of CSR was primarily influenced and motivated by social concerns related to the impact of corporate operations on the environment, business growth and globalization, social expectations, and others. The majority of these influential factors have their roots in the social and institutional settings in which organizations operate. Despite the valuable contributions to the current historical CSR research, much of the literature adopts concepts and frameworks that have a practical or practice orientation. There is a dearth of research that applies a theoretical lens over the historical evolution of CSR, indicating a lack of understanding of the circumstances surrounding this history and the institutional factors influencing CSR. The history of CSR is under-researched and recent studies have adopted a historical perspective rather than using history to explore the evolution of CSR (Phillips et al., 2019). Historical CSR research is still in its early stages, and there is still much to learn about the context-specific factors influencing CSR activities (Osuji et al., 2019), CSR logics (Jamali et al., 2017), and CSR discourse (Melissen et al., 2018). Additionally, the majority of CSR historical research focuses on Western countries, with hardly any efforts made to understand CSR evolution from a historical perspective in developing countries, indicating a notable gap in the literature.

2.3.2 Evolution of CSR

The evolution of CSR has been extensively investigated in the literature and there have been significant attempts to conceptualize the phenomenon and provide frameworks for its practices as an important issue for business-society interaction. CSR is currently recognised as one of the business topics that have received the greatest attention from academics and organizations alike throughout published research and practice (Idowu, 2011). Theorizing CSR is becoming increasingly crucial for such a well-known business issue, so organizations may take more actions to institutionalize the concept and its related practices (Sheehy, 2015). The conclusion of the previous subsection (2.2.1) is that historical CSR research is not widely addressed in the literature. Further, providing a descriptive history of CSR as a global phenomenon has similarly met with little success. Most of these attempts have ignored the ‘S’ in CSR, which is directly connected to the institutional contexts that shape different societies (Brammer et al., 2012). Much of the literature referred to the “past” of CSR rather than its history, given the methodologies used which were more likely to narrate the story of CSR without considering organization theories and their influence on corporate behaviour. Nonetheless, another stream of CSR research explored how CSR evolved to shed light on its evolutionary path.

Chronological Approach

Various researchers have used the chronological narrative approach to build and map the development of CSR. According to Carroll (1999), the literature on conceptualizing CSR began with Bowen (1953) in the 1950s, marking the beginning of the contemporary era of CSR. Before this time, CSR had a normative perspective and placed more emphasis on practice than conceptual theorization. To reflect on the most significant contributions for each 10-year frame, Carroll (1999) discussed how CSR has changed through time both as a concept and as a definitional construct using several periods. He addressed the 1950s as a starting point for modern CSR literature that introduced the concept of social responsibility. In the years that followed, in the 1960s, CSR received more attention from scholars, and the literature was expanded to address a greater understanding of CSR and its role beyond economic and legal obligations to ethical and voluntary contributions. According to Carroll (1999), the term “corporate social responsibility” began to be used widely in the 1970s, and there was an effort to articulate CSR as a theory through both empirical and theoretical research contributions that focused on various theories including stakeholder and institutional theories. However, during that time, researchers focused more on

CSR modelling and measurement to capture the value of CSR for organizations. In contrast, studies in the 1980s focused more on CSR alternatives including business ethics, stakeholder management, and environmental responsibility. Meanwhile, CSP gained popularity and greater acceptance, expanding empirical research. The 1990s saw an increase in empirical studies and initiatives to develop new issues converging with CSR such as corporate citizenship and sustainability.

The same methodology was used by Carroll (2008) to describe the historical evolution of CSR concepts and practices. He depicted the development of CSR and traced its history. His arguments throughout the paper focused mostly on the motivations for CSR in each time window, implicitly supporting the idea that institutional theory serves as a theorization base for CSR. Nonetheless, his analysis of CSR history was based on a review of primarily Western-focused literature from industrialized countries. Given the limitations of conceptualizing CSR history, Carroll (2008) addressed this issue and emphasized the need for research to consider the intra-regional variations in CSR activities due to the role of contextual factors in various regions and institutional settings. As the literature began to place more emphasis on CSR activities, Amin-Chaudhry (2016) discussed the evolution of CSR concepts and practices chronologically to address key turning points in CSR evolution. He claimed that social obligations and institutional settings were the main issues that gave rise to CSR literature and the demands for CSR to be part of the social power of business organizations and in tandem with the idea that CSR may be used to legitimize actions based on institutional theory structures. Later in the 1970s, stakeholder power made a significant contribution to the CSR literature by extending the definition of stakeholders to include direct and indirect stakeholders whose interests must be considered when a company formulates its CSR policies.

According to Amin-Chaudhry (2016), CSR evolved during the 1970s, when researchers began to pay greater attention to this concept, consistent with Carroll (1999). He discussed the calls for businesses to go beyond economic and legal obligations, as well as the theoretical structuring of CSR, which were two main turning points in the 1970s. During the 1980s, stakeholder issues and questions about the definition of stakeholders emerged, at the same time when advocates for business involvement in sustainable development were raising their voices. In the 1990s, financial justifications for CSR engagement and more research into the factors that motivate managers to

engage in CSR initiatives emerged. This led accounting researchers to challenge the role of CSR in transparency and subsequently accountability in the 2000s, at a time when another trend in the literature questioned CSR motivations and opened the doors for applying institutional theory to understand the circumstances under which organizations tend to embrace CSR (Campbell, 2007). Since 2010, extensive literature on CSR that is driven by globalization, competitiveness, and the growth of multinational corporations shed light on how to orient CSR for time, situation, and context challenges. Additionally, more voices emerged after 2010 to argue for placing CSR in a broader context and for considering it as an integral corporate practice that pays attention to social, environmental, ethical, and transparency concerns.

Moura-Leite and Padgett (2011) adopted a similar methodology by examining the development of CSR through a chronological lens. They discussed how CSR began in the 1950s and the 1960s as a response to ethical obligations, while conceptualization of CSR themes, approaches, and related concepts such as CSP and stakeholder management took precedence in the 1970s and 1980s. They highlighted that since the 1990s, CSR has evolved in hand with strategic implications that define the CSP as a model for corporate social behaviour and they discussed the idea of CSR institutionalization during this period. Moreover, Latapí Agudelo et al. (2019) conducted a thorough literature review to fully understand the history of CSR and the key issues in its evolution. They highlighted the importance of institutional contexts as CSR drivers and explored the role of institutional forces in CSR conceptualizations since the term was coined.

This chronological approach provides helpful explanations for the evolution of CSR as a phenomenon, but it is devoid of justifications for the structures that support this development in specific contexts. In this regard, Matten and Moon (2008) explained how CSR in developed countries (US and Europe) took different perspectives, Jamali and Karam (2018) demonstrated how CSR in developing countries is practised and perceived differently compared to developed countries, and Kim et al. (2013) endorsed the role of institutional contexts in developing countries. The chronological approach failed to theorize CSR or examine it, which encouraged scholars to adopt alternative approaches to investigate the evolution of CSR.

CSR1, CSR2, CSR3 and CSR4

Despite the idea of a chronological review of CSR evolution, several researchers attempted to depict this evolution using different approaches. Cochran (2007) examined CSR evolution by contrasting certain current challenges with earlier ones based on actual business environment observation. He adopted a different perspective on CSR evolution by examining what has changed in response to CSR evolution. Cochran (2007) identified philanthropy as a core concept of CSR and addressed how it has changed from its traditional focus to become a strategic concern for the contemporary organization. Additionally, he contrasted the traditional investment concept with the new socially responsible investment, as well as the evolution of entrepreneurship from its general stance to the social position that considers social entrepreneurship. This comparison explains the significance of business and organizational changes in designing new ways for CSR.

In a detailed review of the evolution of CSR, Waddock (2004) explained it using the typology of business in society rather than business and society. His argument primarily focused on the growth of CSR as a tree construct, where newly developed concepts and theories are not replacing old ones or progressing linearity; rather they are emerging as branches from the CSR root that later developed into a tree with many branches and a greater degree of interdependence. Following Frederick (1998 and 1994), he presented the history of CSR as a series of CSR evolutions, denoted as CSR1, 2, 3, and 4. The term “CSR1”, or *Social Corporate Responsibility*, first emerged in the 1960s and the 1970s. It refers to the early literature on business in society and is based on the idea of social obligation and expectations that companies must voluntarily meet to mitigate future conflicts. The term “CSR2”, or *Corporate Social Responsiveness*, emerged in the 1970s and 1980s. It is a proactive reactive approach for corporations to satisfy their commitments and interact with external constituencies. Moreover, problem management undermined another branch of CSR in the 1980s and advanced the body of CSR knowledge by learning from business practices and building on institutional principles. According to Frederick (1998), the micro perspective and public policy issues contributed to the emergence of CSR2, when managers became publicly accountable for corporate behaviour in a matter of social issues.

The term “CSR3” stands for *Corporate Social Rectitude*, according to Frederick (1998) and Waddock (2004), which recognises that management strategies and practices are influenced by

societal values and that companies will be at different stages in their moral development. This reflects the growing importance of ethics and social values in business conduct and decision-making processes as opposed to the narrow outlook for the self-interest economic perspective. CSR3 explores broad parameters for corporate ethical behaviour to give more attention to humanity, rightness, and respect to impact business practices. The reorientation CSP model developed by Swanson (1995), who argued that the model lacks an ethical component, is a prime example of CSR3. The fourth wave in the CSR evolution is what is typically referred to as corporate-centric. The term “CSR4” began in the late 1990s and referred to *Spirituality*, positioning CSR as a natural science that does not fit inside the argument of how businesses interact with society. Spirituality is motivated by interpretive methodology, which emphasizes religion and spirituality and recognises individuals’ awareness and organizational sense to instil ideals and values into organizations (Waddock, 2004).

Discussing CSR in its numerous versions enables us to comprehend the broad attributes of the business-society interaction that have changed through time. However, this approach has only made a limited contribution to CSR activities since it mainly adheres to the normative approach that was influenced by the business case for CSR (Kurucz et al., 2008), and it has been overlooked by many researchers who actively strive to establish the rationale of CSR by examining its financial returns (Campbell, 2007). This approach conceptualizes how CSR should be implemented and conceived by corporations, while it ignores the foundational elements of the important factors that enable organizations to behave responsibly (Campbell, 2007).

Periodization and Maturity

The evolution of CSR is described in this category based on the thoroughness of the CSR literature and the themes that emerged during specific periods. Based on a review of the CSR literature, Wang (2015) argued that CSR has gone through four stages of development. The first stage is the incubation stage, which took place between 1949 and 1979 and focused more on a broad understanding of CSR and the awareness of its social and ethical role. The second stage, which took place between 1980 and 1989, is referred to as the exploration stage. During this time, the investigation of those CSR concepts and thoughts that had arisen during the incubation stage, such as the relationship between CSR and CSP, the structure of the CSR model, the theories governing CSR, and the reliability and validity of CSR measurements, were of utmost importance. The third

stage known as adolescent development occurred between 1990 and 1999, a time when the CSR model was given more focus to allay some reservations and establish it as a useful framework. Finally, the time between 2000 to 2009 is referred to as the stage of relative maturity, during which researchers attempted to investigate CSR models in social contexts, examine the consequences of CSR, and expand on ideas on transparency and accountability.

Following the same approach to explore CSR evolution, Sarkar and Searcy (2016) took into account the lack of consensus on a single definition of CSR and built on the variations of CSR definitions over time as a reflection of CSR evolution. By analyzing 110 CSR definitions, they concluded that while some CSR themes and areas of concern remained constant throughout time as a component due to their inherent strength, others evolved over time as newcomers. They looked at the initial stage of CSR development, which lasted from 1953 to 1982, and was primarily driven by concepts related to economic, voluntary, legal, obligations, community, stockholders, employees, ethical and social objectives. During the second stage, which ran from 1983 to 2002, new concepts including environmental, stakeholder, and sustainable development perspectives emerged and were part of CSR conceptualization. Finally, the period from 2003 to 2014 addressed more evolution when new themes such as sustainability, strategy, triple bottom, and future generations were taken into account. Throughout the analysis, they discussed how the economic perspective has maintained its position as the strongest perspective on CSR throughout time by presenting the strength of each theme based on its citation in the literature.

In response, Hamidu et al. (2015) followed the same approach to reviewing CSR evolution through conceptual evaluation. They concluded that there were three stages in the development of CSR, the first of which occurred between the 1950s and 1960s and was known as the *philanthropy* stage. At that time, philanthropy was driven by religious duty and humanity, social obligations, poverty, ad-hoc philanthropy, and community impact. Next, from the 1970s to the 1980s, CSR became *regulated* and was driven by increased corporate commitments, the symbolic role of CSR for corporate citizenship, institutional forces, stakeholder management, reputation, governmental regulations, legal, and ethical business conduct. Since the 1990s, CSR has evolved to *strategic and instrumental* dimensions driven by factors such as competition, environmental concerns, sustainability, globalization and increased multinational business activity, and more recently, transparency.

This approach is similar to the chronological approach discussed above and provides a lens to understand the major aspects of CSR in the past. However, it aims to examine similarities and general patterns in each specific period. This method is employed by scholars who use literature as their primary source of data to test and develop established concepts and theories. However, the methodologies adopted for this approach prevent CSR from being theorized, because they ignore CSR logics. For instance, using this approach, scholars described the early stages of CSR as philanthropic, even though philanthropy continues to be the dominant perspective of CSR today (Carroll, 2021).

Evolution Over Context

Some researchers investigated context-related factors to trace the evolution of CSR while taking institutional contexts and their influence into account. Idowu (2011) explored the evolution of CSR in the UK through key events and institutional measures to thoroughly examine the history of CSR. The results revealed that CSR has deep roots in the UK, dating back more than 200 years, and even predating any literature conceptualization. Moreover, he concluded that CSR has been viewed differently and inconsistently by different individuals. He addressed country-specific changes and the institutional setting of that country as the key drivers behind the emergence of CSR, particularly those that are related to leadership styles, such as the appointment of a CSR government minister, the launching of a CSR index, and regularity frameworks. He also mentioned other aspects of UK history, including colonialism, the presence of accountancy firms, journalistic activities, the industrial revolution, NGO activities, and modern industries like insurance, as having an impact on the development of CSR in the country.

Similar issues about context-related implications concerning the development of CSR were highlighted by Kawamura (2004) who also addressed the five stages of CSR evolution in Japan. Beginning in the 1960s, he discussed the development of a corporate social responsiveness approach as a response to pollution issues that came along with industrial growth. Later, in the 1970s, CSR emerged as a response by businesses that faced social pressures relating to their profitability. In the 1980s, Japanese businesses began to develop voluntary CSR initiatives to close the gap between business and society. Additionally, the growth of Japanese multinational corporations, along with concerns about gender equality, labour rights, and working hours have critically pushed businesses to pay closer attention to their employees and document their rights

as part of the CSR agenda. The 1990s saw several financial scandals and concerns about global warming and environmental issues. These events laid the groundwork for further expansion of CSR activities with a focus on ethical and environmental CSR perspectives. Beginning in the year 2000, the fifth phase articulated the expansion of CSR activities and increased focus on socially responsible investments and, consequently, corporate citizenship.

The evolution of CSR can be successfully analyzed by taking institutional and contextual factors into account. However, the existing attempts have some methodological limitations. However, the existing research efforts exhibit certain methodological constraints. For instance, Kawamura (2004) employed institutional theory to examine the evolution of CSR, aiming to develop a holistic model that incorporates diverse institutional aspects within the construct. Nonetheless, this approach hinders the theoretical conceptualization of CSR. Furthermore, previous endeavours predominantly focused on CSR within developed nations, with limited attention given to developing countries. Lastly, literature lacks historical approaches that explore this perspective.

Conceptualization

The development of theories and concepts that explain the significance and attitudes toward CSR, coupled with the evolution of CSR over time, has helped to clarify the process of developing a rational structure for CSR. According to Lee (2008), the notion of corporate social obligations, which served as the starting point, progressively gave rise to the conceptualization. The evolution of CSR activities became significant once the relationship between CSR and organizational goals, such as reputation, legitimacy, and stakeholder management, were better explained. The idea of CSP, where CSR engagement was made justifiable by its effect on financial performance, has had a major impact on how CSR has evolved. Lee (2008) addressed how the conceptualization process affected CSR's progressive rationalizations. First, at the *level of analysis*, he argued that CSR evolved from a macro-level social analysis to the corporate level, where researchers shifted from analyzing the impact of CSR at the macro level to its impact on company-related variables including financial performance. Second, looking at *theoretical orientation*, the literature shifted its explicit ethical and normative orientation to an implicit performance and normative orientation.

His arguments articulated CSR as socially driven and historically anchored in the institutional foundations, where CSR conceptualization began.

Djelic and Etchanchu (2017) went beyond the instrumental and economic perspective of CSR to consider the interaction between business and society as a relevant approach to historically explore the conceptualization of CSR, and, in turn, evolution. They based their case on three significant turning points in the history of CSR: *paternalism* in the 19th century in Europe, *management trusteeship* in the 20th century in the US; and the *current state* of CSR. They used a historical comparison technique to compare paternalism and trusteeship with the current state of CSR to pinpoint key evolutionary factors that have shaped CSR over time. The findings covered numerous evolvements in how CSR conceptualization has changed over time, shifting from being locally oriented to being nationally and finally globally oriented. The CSR evolution changed the actors involved from individuals and family actors to national corporations and philanthropy groups, and lastly to multinational corporations and NGOs. The targeted audience of CSR shifted over time from communities and workers to the public interest, national citizens, and local society, and finally to multi-actor networks and platforms. Lee (2008) and Djelic and Etchanchu (2017) provided a wide range of literature examining the evolution of CSR. They laid the foundation for historically theorizing CSR by offering insights on major events that shaped CSR in light of specific theoretical concepts that were connected to its development. However, the theoretical perspective and the context of developing countries are missing.

Building on the previous arguments, it is notable that CSR has evolved in response to business expansions and global business environment changes in both literature and business practices. Academics, organizations, and institutional networks participated in CSR's evolution over time to clearly articulate the theory and related concepts. This motivation for adopting CSR in the management and socio-economic disciplines, which both consider the connection between business and society and, as a result, the role of business organizations in societies, is at the centre of the topic's current debate. The reasons for adopting CSR at the organizational level, in turn, range from internal to external, and they are based on a variety of theories, with institutional theory serving as a key tenet. CSR, as a practice, dates back hundreds of years, with evidence originating primarily in Europe and the UK. It then gained more traction in the United States, where literature began to address CSR as a concept in the early 20th century, and it continues today with an

increased focus on Western countries. Social responsibilities, respect for human and labour rights, environmental degradation, business scandals, the globalization of modern corporations, and considerations for future generations are some examples of practically articulated motivations for CSR evolution. The question of why companies should engage in CSR activities has also been discussed theoretically in the literature, with institutional and stakeholder theories being the most frequently cited theories for conceptualizing CSR. Nonetheless, the literature on the development of CSR lacks established historical techniques for theorizing the phenomenon, mainly in developing countries where there are hardly any initiatives in this area.

2.4 Institutional Theory

Institutional theory, which has its roots in social and political theories, provides a theoretical structure and framework that aids in exploring organizations and related social phenomena. It focuses on the role of institutions as the foundation for illustrating and understanding the social world since these institutions are created in social order and regulate the flow of actions in social contexts (Lawrence & Shadnam, 2008). In its original formulation, institutional theory defines institutions as “*symbolic systems*” that are subjective, produced as a result of human actions, and perceived by individuals who act as objects. In other words, belief, knowledge, and moral authority represent the symbolic systems (institutions) that have an impact on people’s social lives (Lawrence & Shadnam, 2008). Meyer and Rowan (1977) highlighted that organizations in modern societies operate within an institutionalized context of power myths that include a range of policies, professions, and programs. Organizations accept the institutional context and design their structures following these contexts to obtain resources, gain legitimacy, and improve their chances for the future. DiMaggio and Powell (1983) drew on the idea of neo-institutional theory and provided a structural explanation for the institutional process, by which organizations are becoming more similar to one another in a given institutional context as a result of institutional forces that promote isomorphic processes. Since then, institutional theory has been the subject of extensive research to explain a variety of social phenomena in the context of organizations, and it has emerged as one of the most influential theories in this field.

2.4.1 Institutional Theory in Organizations

Institutional theory suggests that the institutional environment provides organizations with the resources they need to survive, and organizations' legitimacy is the basis for granting access to the resources they require for their operations (Baum & Oliver, 1992). Institutions have a significant role in the social environment in recognising the accepted values and norms that establish organizational social legitimacy (Scott, 1995b). Thus, an organization's social acceptance is determined by the extent to which its structures are comparable with the institutional structures in the given context. Institutional theory explains why organizations adopt a specific practice or structure in a specific institutional setting, where institutions are strong tools for governing organizations' behaviour (Lawrence & Suddaby, 2006). The definition of institutions provides a clear understanding of institutional impact. Institutions are defined as socially articulated norms, rationales, or myths that collaboratively influence an organization's behaviours and procedures (Meyer & Rowan, 1977). In a more philosophical context, Scott, (2014a, p.56) defined institutions as: "*Institutions comprise regulative, normative, and cultural-cognitive elements that, together with associate activities and resources, provide stability and meaning to social life.*"

This definition highlights three pillars of institutions, namely regulative, normative, and cognitive elements, that cooperate and depend on one another to sustain and strengthen social characteristics (Scott, 1995b). The regulative component of the institutional framework combines formal and informal norms that shape social structures and embodies those rules that society considers fundamental. Regulative rules include, but are not limited to, common and state laws, regulatory codes of conduct, and conventions (Kim et al., 2013). The normative element refers to those behaviours and institutional setups that are ethically accepted by society and are so recognised as legitimate. Normative rules encompass both norms and values. While norms define legitimacy and designate the right way to do things, values serve as societal conceptions of the judgment standards on what constitutes desirable and preferred social structures and conduct (Scott, 2014a). The third institutional pillar is cultural-cognitive, which represents shared and collective social knowledge that is generally accepted (Kim et al., 2013). The cultural-cognitive aspect suggests a multi-level of shared knowledge that ranges from shared knowledge and definitions related to local and individual context, to shared frames of belief that define organizational culture, to the logics that constitute organization fields, or to the common ideologies at the national level that structure desirable economic and political frameworks (Scott, 2014a).

These three pillars create the institutional pressures needed to compel corporations to alter and change their behaviour.

According to Lawrence and Suddaby (2006), academics have traditionally used institutional theory in the organization fields to identify and clarify the institutional circumstances that led to the similarity of organizations, which created a mainstream in organization research that prioritizes institutional theory (Clegg, 2010). In their highly cited article, DiMaggio and Powell (1983) introduced the concept of “isomorphism” to describe the process by which organizations become homogeneous as a result of institutional pressures. Their theory of institutional isomorphism, which differs from competitive isomorphism, comprises three enforcing mechanisms namely coercive, mimetic, and normative isomorphism. Coercive isomorphism departs from political and legitimacy impacts and it is framed by both formal and informal pressures practiced or enforced by specific organizations to influence other organizations (DiMaggio & Powell, 1983). It is a situation in which external players, such as the state, other organizations, or cultural norms (Lawrence & Shadnam, 2008), impose regulations that constrict organizational evolution (Clegg, 2010). Mimetic isomorphism is a modelling process in which an organization tends to model itself on other organizations that are legitimate and perceived as successful in the field. It typically occurs when an organization experiences uncertainties in its technologies, goals, or business environment (DiMaggio & Powell, 1983). In other words, mimetic isomorphism focuses more on replicating structures and practices that are regarded as culturally valued and desired (Clegg, 2010), and that are adopted by others in the field (Lawrence & Shadnam, 2008). Normative isomorphism is mainly a result of professionalization, defined as the “*collective struggle of members of an occupation to define the conditions and methods of their work*” (DiMaggio & Powell, 1983, p.152), in which organizations tend to be homogeneous in response to cognitive frames and standards being established and controlled by standards-setting agencies and professions (Lawrence & Shadnam, 2008). According to Scott (2014a), coercive isomorphism, normative isomorphism, and mimetic isomorphism are mechanisms related to the regulative, normative, and cultural-cognitive pillars of institutions, respectively. The following section discusses how these pressures are related to CSR.

Despite being widely regarded in organization research as a useful framework for understanding external influences driving organizational change, institutional theory has been

criticized for placing a strong emphasis on structures and isomorphism pressures, while ignoring power and agency (Stinchcombe, 1997; Vashchenko, 2017). According to Clegg (2010), institutional theory is currently lacking some of its basic elements (power and agency) in action, primarily as a result of the state's neglected role. However, as explained by Scott (2014b), institutional theory has undergone dramatic changes over the past few decades, shifting its emphasis from structures to action and actors. Scott's argument is supported by the concepts of institutional entrepreneurship and institutional work, which depict the process of institutional change as a result of innovative approaches organizations adopt to reflect and inculcate their settings and enable for building or modifying new institutions (Suddaby, 2010). Scott also contended, along with his colleague, that organizations should not be viewed as "*prisoners*" of their institutional contexts. Institutions can evolve significantly in reaction to the roles of actors, mainly powerful ones, and can thus be created, maintained, or disrupted (Lawrence & Suddaby, 2006). These arguments demonstrate that institutional theory is not static, and can shift when considering the role of social actors as "*change agents*" (Suddaby, 2010).

2.4.2. Institutional Theory and CSR

A growing body of literature has adopted institutional theory as a conceptional framework to theorize CSR, which provides a theoretical and conceptual framework for exploring various CSR-related topics (Aggarwal & Jha, 2019; Brammer et al., 2012; Jamali, 2014; Matten & Moon, 2005, 2008). This framework then allows for understanding contextual and institutional factors influencing CSR as a socially embedded phenomenon. Given its definition as a framework that proposes the significance of institutional environments in forming organizations and guiding their actions and behaviour (Meyer & Rowan, 1977), institutional theory can help researchers to examine and understand how CSR develops in different societies. Specifically, when considering the societal component of institutional theory, it would be regarded as a highly significant conceptual framework for comprehending the societal element of CSR (Brammer et al., 2012).

According to Suddaby (2010, p.15), the "*central puzzle*" of institutional theory "*is to understand why and how organizations adopt a process and structures for the meaning rather than their productive value.*" His argument is in line with the long debate in the CSR literature on the "*productive value*" of CSR at a time when organizations continue to engage in various CSR activities. The extensive literature on the business case for CSR and its impact on financial

performance and wealth maximization (Brower & Dacin, 2020; Vashchenko, 2017) is one example of the debate over the value of CSR. This literature, however, has not been able to explain why businesses continue to engage or disengage in CSR (Brammer et al., 2012) and instead, focuses mainly on either normative or descriptive approaches (Campbell, 2007) while disregarding the “societal” element of CSR (Brammer et al., 2012).

Therefore, institutional theory can be regarded as a useful conceptual framework for understanding why businesses, or other organizations in general, engage or disengage in CSR. Thereafter, institutional theory provides a relevant and useful theoretical framework for considering the evolution of CSR, particularly when looking at how institutions are linked to history through the institutionalization process that shapes institutional contexts (Brammer et al., 2012), which in turn, provides reliable explanations for how and why organizations engage in CSR. Institutional theory facilitates an understanding of CSR actions and practices in two main aspects: the dynamics and the diversity of CSR (Brammer et al., 2012). It does it by extending the discussion beyond the interests of specific corporations and by taking into account the larger institutional framework (Marquis et al., 2007). Drawing on Scott’s conceptual framework for neo-institutional theory (Scott, 1995, 2014a), and the typology provided by DiMaggio and Powell (1983) to explain the process of institutional isomorphism, this study aims to understand how and why the phenomenon of CSR is shaped by various institutional pressures.

Regulatory pressure for CSR, which establishes coercive isomorphism (Scott, 2014a), has an impact on CSR structures via two main sources: governmental imposed regulation and industry “self-regulation” (Doh & Guay, 2006). These regulations enhance CSR-related practices following government encouragement or facilitation of those practices, which in turn creates regulatory pressure on organizations (Moon & Knudsen, 2018). While some individual governments require businesses to adhere to specific CSR activities, others adopt a business-stakeholder partnership strategy (Kim et al., 2013). Additionally, business associations and other industrial groups are active actors in establishing institutional frameworks since they have the authority to enact self-regulation (Aggarwal & Jha, 2019) to govern a particular industry’s CSR activities. Multinational corporations and businesses with international ties are also subject to regulatory pressure on CSR, where they strive to satisfy the standards set forth by international organizations to gain or maintain legitimacy with key global stakeholders (Dunning, 2003; Kim et al., 2013). Regulatory and

government agencies are seen as stakeholders in which businesses adjust their CSR policies and behave in a socially responsible manner in response to their societal demands (Matten & Moon, 2008). The collective organizational response to regulatory pressure leads to coercive isomorphism, which, in turn, generates commonalities in CSR activities as a result of formal and informal regulatory frameworks.

Normative pressure, which creates normative isomorphism (Scott, 2014a), promotes ethical corporate actions by defining the parameters of what constitutes acceptable and desirable corporate behaviour in a particular context (Campbell, 2007). As a result of societal expectations, individuals at the organizational level are then inclined to conform to socially accepted norms (Aggarwal & Jha, 2019). As explained by DiMaggio and Powell (1983), normative pressure is essentially linked to professionalization, which has two manifestations: education and professional networks, which together shape organizational norms. Accordingly, professional agencies that play a notable role in promoting specific CSR activities or programs might be considered examples of normative pressure (Matten & Moon, 2008). Normative pressure is enforced by a variety of social actors including standard-setting bodies (Suddaby et al., 2014) like GRI and ISO, professional associations and institutional investors that emphasize responsible behaviour (Aggarwal & Jha, 2019), media and NGOs that monitor specific responsible aspects of corporate behaviour (Jamali, 2010), and educational institutions that promote CSR and corporate ethical behaviour throughout various programs and initiatives (Schultz & Wehmeier, 2010). Corporations are more likely to adopt socially responsible practices once their environment is enriched with institutionalized normative recommendations for those practices (Campbell, 2007). Due to their role in establishing broadly accepted social norms, globalization in business and education, international professional networks, and the spread of multinational corporations can improve the convergence of CSR (Kim et al., 2013). This is in contrast to national normative pressure, which can lead to divergence in CSR activities across different countries due to disparities in social norms.

Cultural-cognitive pressure, that creates mimetic isomorphism (Scott, 2014a), can either stimulate or constrain a specific CSR activity (Campbell, 2007), where organizations prefer to promote common social beliefs and conceptions, as well as the frameworks that allow for creating social meanings (Scott, 2014a). In this scenario, firms would be under pressure to align their practices with these social concepts, which are viewed as frameworks for interpretation, and thus

influence CSR activities (Marquis et al., 2007). Cognitive pressure enables the mimicry process under conditions of uncertainty, which causes organizations to imitate peers' CSR activities to match their organizational structures and behaviour with those of the industry leaders and to appear socially acceptable and respected (Matten & Moon, 2008). Cultural-cognitive pressure includes "relevant features of shared understandings, professional ideologies, cognitive frames or sets of collective meanings that condition how organizational actors interpret and respond to the world around them" (Scott, 2014 a, p.69). Accordingly, once CSR is recognised as a crucial aspect, organizations and individuals are more likely to engage in a socially responsible manner.

On the one hand, the current study considers CSR as a phenomenon formed by the collective interplay of CSR logics (Jamali et al., 2017) and CSR activities (Fernando & Lawrence, 2014; Lamberti & Lettieri, 2009) from an institutional theory perspective, in which organizations actively respond to various institutional pressures to sustain their ability to access resources and gain legitimacy. On the other hand, this study contends that the three institutional theory pillars-regulative, normative, and cognitive- influence and shape CSR and that the strength of the influence is a function of the degree to which each of these pillars has been institutionalized. This study, which is based on the idea of institutional work (Lawrence & Suddaby, 2006), argues that institutions are not static, but can be created, maintained, or disrupted and that a historical perspective would help us to better understand how CSR evolves in response to institutional pressures (Suddaby et al., 2014).

2.5 Gaps in the Literature

Building on the literature review of CSR and its historical evolution (sections 2.2 and 2.3), it is noted that there is a substantial body of literature and scholars who have addressed the what, why and the evolution of CSR, using a variety of approaches and organizational theories such as institutional theory, stakeholder theory, and others. The review of the literature shows that scholars have successfully described the CSR concept, its rationalities, and drivers, as well as its practices. Scholars have also discussed CSR evolution using different approaches and methodologies. Even though several studies have addressed the evolution of the CSR phenomenon, a critical review of this literature reveals that it is still scant as follows: A) The historical approaches used to study the development of CSR activities and models have received little attention in this field of study.

Instead, most of the literature has adopted a descriptive approach. Scholars have studied the past without building connections between history and evolution; instead, they have chronologically portrayed evolution in line with changes in the global business environment; B) Scholars have departed from the institutional and organizational logics of Western developed countries, mainly the US and UK, and drawn on these logics to theorize the evolution of CSR, while research on the historical evolution of CSR in emerging economies is scarce in this field; and C) The literature that has used institutional theory to explain the historical evolution of CSR in emerging economies is limited even though scholars have drawn on a variety of organizational theories including institutional theory and others.

The literature review, however, highlights that scholars have already examined the concepts and definitions of CSR, its logics and motives, its practices, and its historical development. In light of this literature, the current study proposes a more thorough approach to comprehending the historical evolution of CSR by focusing on the phenomenon's evolution as expressed by the combined effects of concept-driven practices of CSR and CSR logics. The development of CSR as a form of business-society interaction is influenced by institutional pressures. Taken together, the current study reveals that the occurrence of the CSR phenomenon is the strongest in historical periods with the highest institutional pressure. In response, this proposition recommends that: A) the greater the institutional pressure, the more actively firms engage in CSR activities and B) the higher the institutional pressure, the more organizations value CSR logics.

Chapter Three: Research Methodology

3.1 Overview

The techniques for collecting and analyzing data to achieve the research objectives and answering the research questions are greatly influenced by the research methodology chosen. In this regard, methodology serves as an explanation of how a researcher carries out a well-articulated scientific investigation that integrates the methodological choices with the philosophical assumptions underpinning the researcher's approach and focus (Saunders et al., 2016).

As explained in the earlier chapters, institutional theory is the theory underpinning the current study. However, the purpose of this study is not to investigate institutional theory's constructs in the Saudi context or to evaluate its validity. Instead, this study uses institutional theory as a lens to investigate the evolution of CSR in Saudi Arabia by discussing its development in light of the historical evolution of institutional pressures. Accordingly, this chapter is divided into the following six sections: the historical orientation of the current research; research philosophy and paradigm; research approach; methodology choice; research strategy; and finally, data collection and analysis.

3.2 Historical Orientation

Chapter One has addressed the research problem and identified the aim and questions. The purpose of this study is to investigate the evolution of CSR in Saudi Arabia, by addressing the following focal research question: How and why has firm-level CSR evolved over time in light of institutional developments in Saudi Arabia?

This research question is divided into the following three sub-questions:

“1. How have firm-level CSR activities evolved in Saudi Arabia with respect to institutional developments? 2. What are the logics of CSR in Saudi Arabia that rationalize corporate responsible behaviour with respect to institutional developments? 3. What are the aspirations and possibilities for the future of CSR in Saudi Arabia?”

The study's chosen research model (explained in chapter two) articulates CSR from an evolutionary perspective. According to Lippmann and Aldrich (2014), this perspective provides

an understanding of organizational dynamics and enables researchers to capture organizational changes over time and space. The evolutionary perspective in organizational research is tailored to the emerging trend of historical organizational research (Kipping et al., 2014; Lippmann & Aldrich, 2014; Maclean et al., 2017; Maclean et al., 2022), where researchers can combine history and theory (Stutz, 2018), and integrate history with organizational theories (Maclean et al., 2017). This study adopts the historical organizational approach to analyze the data, develop a theory, and answer the research questions (Kipping et al., 2014; Maclean et al., 2017; Maclean et al., 2016).

3.2.1 Historical Organizational Research

Historical organizational studies are defined as “*organizational research that draws extensively on historical data, methods, and knowledge, embedding organizing and organizations in their socio-historical theoretical narratives attentive to both disciplines*” (Maclean et al., 2016, p.609). This approach of applying historical reasoning facilitates the understanding of social and corporate behaviour from a historically contextualized perspective (Wadhwani & Bucheli, 2014), helps in explaining organizational change (Fear, 2014), and enables theory development (Suddaby et al., 2014). The historical organizational approach has received wider acceptance over the past two decades in different organizational fields (McGovern & McLean, 2013; Wadhwani & Bucheli, 2014), including CSR (Loison et al., 2020; Phillips et al., 2019; Stutz, 2018), where history provides an empirical understanding of business-society interactions that, in turn, makes it possible to comprehend the meaning of specific socially responsible behaviour. Nonetheless, the historical approach in organizational research has been criticised for lacking the ability to engage with organizational theories and generalize its findings (Maclean et al., 2017), which can be attributed to a lack of a defined methodological approach (Kipping et al., 2014), or a lack of relevant experience to engage with and utilize the theory (Harvey, 1989). However, the growing interest in historical organizational studies in recent years has encouraged scholars to develop more explicit and articulated methodological approaches to move it forward and to allow a wider community of scholars to benefit from its powerful tools (Maclean et al., 2021).

3.2.2 Historically Informed Methodology

When using historical methodology for organizational research, it is crucial to consider any possible pitfalls to create a sound research methodology. Thus, this study follows the typology of “*the conceptions of history in organization studies*” explained by Maclean et al. (2016), to understand the methodological orientation of the current study and to establish a sound and valid

research philosophy and strategy addressing the research questions. This typology describes four conceptions driven by the goal of integrating history and organizational studies, as well as the mode of inquiry in social sciences and narrative approaches (Maclean et al., 2016). The four conceptions of organization studies regard history as evaluating where history is utilized to test or refine a theory, history as conceptualizing where history is utilized to generate theoretical constructs, history as explicating where history is utilized to apply and develop a theory to understand social processes, and finally history as narrating where history is utilized to explain the roots and forms of a given phenomenon. This typology is widely accepted in historical organizational studies (Foster et al., 2017; Godfrey et al., 2016; Maclean et al., 2022; Stutz, 2018), where researchers can clearly understand the role of history in their studies, and subsequently design a valid research methodology. Drawing on Maclean et al. (2016), this study considers history as explicating, where historical evidence is used to make interpretations and explain the present by identifying the social forces that contributed to the evolution of CSR. The mode of inquiry is social science, which is explicitly used to identify processes, patterns, and general attributes associated with the CSR phenomena throughout time.

The current study has determined (i) its purpose of incorporating history in examining CSR and (ii) the mode of inquiry which is crucial to take into account when considering the guiding principles for a well-articulated piece of historical organizational research. Synthesizing history and theory (Maclean et al., 2017), which enables the two disciplines to be blended (Maclean et al., 2021), is a cornerstone for mitigating the drawback of the theory's reliance on history. Building on the conception of history as explicating, and as discussed by Maclean et al. (2016), and endorsed later by a wide range of organizational scholars (Godfrey et al., 2016; Maclean et al., 2017; Stutz, 2018), there are five guiding principles to achieve a successful integration of history and theory. The first principle is dual integrity, which serves as an umbrella for the rest of the principles and is concerned with integrating theory and history to create "*historically informed theory*" and legitimate scholarly endeavours (MacLean et al., 2017, p.475). Second, pluralistic understanding is concerned with the researcher's openness to a broad set of perspectives extending beyond a focused case study to address systems, people, periods, and other contributing aspects that are related to the organizational issue under investigation, enabling an understanding of particular events and outputs. The third principle is representational truth, which is concerned with "*getting*

the right” by allowing the historical evidence to speak consistently, enabling the validation of conclusions drawn from combining theory with historical evidence. Fourth is context sensitivity, which focuses on considering the context to comprehend the historical meanings of a certain issue and distinguishes between particular and general factors impacting the shift. The theoretical influence is the fifth principle, which is the smooth integration of historical empirical evidence and organizational theory, where theoretical ideas can be revised if they conflict with historical evidence.

Given the historical orientation of the current study and drawing on Maclean et al.’s (2016, 2017) conceptualization of historical organizational research, the following sections explore research philosophy and strategy. Philosophy and strategy are both categorized as enablers for the use of history as explicating, to improve the accomplishment of the aforementioned principles for synthesizing history and theory.

3.3 Research Philosophy and Paradigm

A key component of every successful research is the formulation of its questions and the implementation of an appropriate philosophical and methodological framework. In this regard, the research philosophy and assumptions assist the researcher in comprehending the research questions, the methodologies to be employed, and the procedures to be utilized to draw sound conclusions while interpreting the findings (Creswell, 2013).

3.3.1 Ontological and Epistemological Assumptions

The philosophical foundation of any research can be better understood by considering the research assumptions. Ontological and epistemological assumptions are the two dominant ones in business research methodology.

Ontology examines the nature of reality (the nature of social objects), focusing on whether reality is created and maintained by social actors or exists independently of them (Creswell, 2013). The ontological assumption describes how the researcher approaches study objects, whether they be individuals, management, organizations, or organizational facts and events (Saunders et al., 2016). In contrast, epistemology examines the nature of knowledge, focusing on whether it is created by social actors and understood via personal experiences, or whether it is the knowledge

that exists naturally, such as in the natural sciences (Creswell, 2013). Epistemology is concerned with what constitutes legitimate and acceptable knowledge, as well as the knowledge that is communicated and exchanged with others (Burrell & Morgan, 1979). It is argued that epistemological assumptions are more relevant to business and management research because of the multidisciplinary contexts and the variety of knowledge that business researchers evaluate. This includes narratives, archival research, fictional literature (Saunders et al., 2016), and historical organizational research (Maclean et al., 2017; Rowlinson et al., 2014). Epistemology provides interpretations of tangible and intangible constructs, enabling the understanding of social meanings across time and location (Suddaby & Foster, 2017).

3.3.2 Objective and Subjective Views

Objectivist scholars argue that reality is independent of social actors including researchers and that personal experiences and interpretations have no bearing on the social world and its continued existence. Since the social world is made up of largely stable unchanging systems, all social actors share the same reality (Cunliffe, 2011). According to objectivism in business and management studies, business entities and phenomena are composed of specific structures or processes that may be examined from an external independent view (Burrell & Morgan, 1979). However, subjectivists contend that social reality is shaped and extracted from the actions, experiences, interpretations, and perceptions of social actors, therefore, subjectivists examine different narratives and experiences drawn from different social actors to shape social reality (Cunliffe, 2011). Business entities and phenomena under a subjective view are socially constructed by individuals' perceptions and interpretations and should be studied and analyzed from the perspective of the social actors involved (Burrell & Morgan, 1979). Subjectivist researchers approach knowledge from an epistemological perspective by examining meanings and interpretations through various actors' opinions and narratives (Saunders et al., 2016). This approach makes it possible to use history effectively in organizational studies to articulate meaningful interpretations of a given organizational issue (Suddaby & Foster, 2017), and to use history as an explicating tool in organizational studies.

3.3.3 Research Paradigms

The researcher's ideological or political orientation is relevant in addressing the research philosophy (Holden & Lynch, 2004). According to Burrell and Morgan (1979), the ideological orientation is based on two opposing extreme dimensions: regulation (sociology of regulation) and

radical change (sociology of radical change). The objectivism-subjectivism and regulation-radical change paradigms are both used by Burrell & Morgan (1979), to create their four-dimension paradigm matrix for organizational research, which is shown in Figure 3.1.

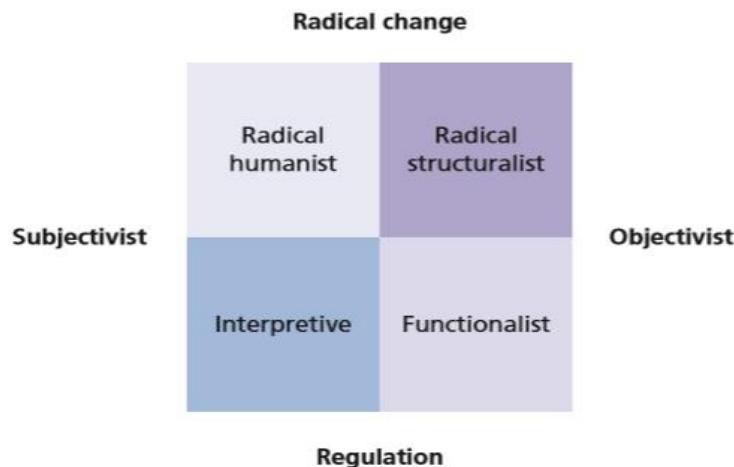


Figure 3.1: Burrell and Morgan's paradigms for organizational analysis.
(Saunders et al., 2016).

Following the interpretations of Burrell and Morgan's matrix of paradigms, the interpretive paradigm that underpins the current study combines regulation and subjectivism dimensions and focuses on how social actors work to understand and make sense of the social world, as well as how they fundamentally understand meanings and facts related to organizations. As with the functionalist paradigm, the emphasis is on irrationalities rather than rationalities (Saunders et al., 2016). Thereafter, the researcher actively participates in the study process and is no longer an isolated component of social reality and knowledge. The research that is underpinned by an interpretive research philosophy can be classified under this paradigm.

The controversy over the ontological and epistemological foundations of research and the decision between an objective or subjective research orientation is highly demonstrated in the heterogeneous historical literature (Rowlinson et al., 2019; Rowlinson et al., 2014; Smith & Simeone, 2017; Suddaby & Foster, 2017; Suddaby et al., 2010). According to Suddaby and Foster (2017), historical researchers who perceive history as a reality or as a source of power should

approach their methodologies from an objectivist perspective, while those who regard history as sense-making or as rhetoric should adopt a subjectivist perspective.

According to Rowlinson et al. (2019), subjectivists regard history as a collection of facts that should be interpreted by the researcher with a focus on narrative interpretations and the effective use of language with its persuasive power (Suddaby & Greenwood, 2005). The explicating historical turn in organizational research is a clear example of this subjective view of history.

3.3.4 Research Philosophy

The business methodology literature highlights several research philosophies that are dominant in the field including positivism, realism and critical realism, interpretivism, postmodernism, and pragmatism (Saunders et al., 2016). However, interpretivism is only covered in this section, as it is the philosophy relevant to this study.

Interpretivism, which emphasizes the idea that knowledge is a product of human experiences, interpretations, and understanding of the social world, argues for the relevance of human's interpretations of the world around them in producing knowledge. It considers how people interact with the varying structures in a given context (Bryman, 2012). This subjective perspective of interpretivism contends that history, languages, and cultures are crucial in establishing interpretations of organizational aspects (Crotty, 1998). Studying language, symbols, texts, and other sources from which a researcher can extract and draw knowledge is emphasized by interpretivism, along with the significance of meanings and the interactions of social actors (Saunders et al., 2016).

According to Suddaby and Foster (2017), an interpretivist philosophy could help researchers trace the origins of persistent issues in business and organizational research, paving the way for the use of historical analysis to examine business strategies (Rowlinson et al., 2019), and to help historical researchers identify causal organizational relationships that shape theorizing processes (Argyres et al., 2020). Given its objective, this study adopts a subjective interpretivism philosophy in line with Sinha et al. (2020).

In conclusion, this research adopts a historical approach to explore the evolution of CSR activities and logics. It takes a subjectivist epistemological view of the historical analysis

(Rowlinson et al., 2019; Suddaby & Foster, 2017), and follows an interpretive paradigm that is well-acknowledged in historical organizational research (Suddaby et al., 2010), because of its powerful tools that surpass the objective ontological approach by providing more explanations for the historical accounts related to CSR (Rowlinson et al., 2019). This approach, by using history as explicating (Maclean et al., 2016), enables the application of institutional theory to examine the transformation of CSR over time and space. According to this approach, a good grasp of CSR and its rationalities can be obtained through interpretations of texts and language (Castelló & Lozano, 2011). This perspective allows us to better fully comprehend the evolution of CSR as a phenomenon through historical textual and narrative analysis of organizations.

The epistemological interpretivism philosophy is a widely used approach adopted in the social sciences and organizational research (Rowlinson et al., 2014). The method used in this study, which fits a subjectivist framework and has interpretivism as its epistemology foundation, enables the researcher to understand how people experience the social world from their perspectives and according to their interpretations (Maxwell, 2012). This method, thus, establishes an appropriate approach for this research.

3.4 Research Approach

The research approach employed in a study has a significant impact on the reasoning embedded in the research design (Zikmund et al., 2012). Researchers differentiate between deductive and inductive research approaches based on their intended conclusions. A deductive approach involves drawing logical conclusions from a set of premises, whereas an inductive approach utilizes known premises to generate untested conclusions (Shani et al., 2020).

However, research adopts a third mode of reasoning called abduction which serves as a form of generative reasoning that starts with the observation and confirmation of an anomaly. It involves generating and evaluating various hunches or conjectures that could potentially explain the observed anomaly (Sætre & Van de Ven, 2021). These hunches are then subjected to deductive construction and inductive testing processes in order to further explore their validity and potential implications. Abduction also operates by interpreting or re-contextualizing individual phenomena within a broader contextual framework, with the objective of gaining a fresh understanding of

something from the perspective of a new conceptual framework (Dubois & Gadde, 2002). Stutz and Sachs (2018) explain the underlying principle of abduction as a transformation of surprising facts into expected occurrences. When researchers encounter a discrepancy between empirical observations and existing theoretical assumptions, they strive to incorporate the anomalies of the empirical evidence into the initial explanatory framework. This process involves searching for a new and improved explanation that accounts for these anomalies (Mantere & Ketokivi, 2013).

Considering the historical orientation of this research, Wadhwani and Decker (2017) explain that the historian's position necessitates a reflective and critical examination of how one's present perspective influences the process of making knowledge claims. This examination encompasses the identification and interpretation of evidence as factual, the derivation of explanations, the pursuit of understanding, and the formulation of evaluations. Historical inquiry, emerging in the present, suggests that the nature of this reflexive process is shaped through a dialogue between the past and the present. Through historical inquiry, the preconceptions in the present are challenged and revised as researchers encounter unexpected evidence and interpretations about the past (Ricoeur, 2004).

Considering that historical research and reasoning commonly employ abductive interpretive processes, which involve investigating empirical phenomena and seeking new explanations or understandings that challenge pre-existing constructs and explanations (Wadhwani & Decker, 2017), and given that the objective of this research is to analyze the historical evolution of CSR, an abductive reasoning mode is adopted.

3.5 Methodology Choice

Quantitative and qualitative methodologies are frequently used in business and social sciences research. While quantitative research methods have traditionally dominated business research, qualitative methods are increasingly being used in theory-building research (Rennie et al., 2002).

Qualitative methods normally follow an inductive approach, by systematically analyzing words, texts, or images to draw interpretations and conclusions about existing theories and/or to develop new ones (Yates, 2014). Though not for statistically testing hypotheses, qualitative

investigations may use numbers and counts to describe, triangulate, or interpret findings (Barley, 1986). However, historical qualitative methods adopt abductive reasoning to challenge existing or commonly accepted explanations and offering alternative explanations, rather than relying solely on an inductive process where explanations emerge solely from evidence independent of existing explanations or theories that claim to account for them (Wadhwani & Decker, 2017). Accordingly, qualitative methods emphasize a subjective view of social meanings and give researchers the flexibility to utilize a wide range of methodologies for sampling, data collection, and analysis, while deciding on a research strategy such as case study, action research, or grounded theory (Saunders et al., 2016).

Although quantitative methods are frequently used in several CSR research studies (Taneja et al., 2011), this study uses qualitative methods to explore the historical evolution of CSR within the Saudi context. Qualitative methods are employed to answer the “how” and “why” questions in organizational research (Yin, 2014). The interpretivism philosophy approach that underpins this research applies to this method (Maxwell, 2012; Suddaby & Foster, 2017), in line with historical analysis (Rowlinson et al., 2014; Suddaby et al., 2010). This method also aids in making logical interpretations in historical business research (Rowlinson et al., 2019; Yates, 2014). Drawing on Miles and Huberman (1994), this study adopts a qualitative method approach for research design, sampling, data collection, and analysis.

3.6 Research Strategy

A research strategy is a plan of action that a researcher uses to achieve the research goal and provide answers to the research questions (Saunders et al., 2016). Business research strategies include case studies, surveys, archival, documentary work, action research, experiments, and grounded theory. For this research, the case study method is used for data collection and analysis for several reasons.

According to Yin (2014), a case study is a thorough investigation of a subject or phenomenon that is still developing or is still unclear concerning its actual setting. The term ‘case’ in case study research refers to any entity identified inside its boundaries and in contact with its real settings including an organization, person, association, process, event, practice, or any other case topic

(Saunders et al., 2016). Implementing a case study strategy enables a researcher to conclude through in-depth investigations of the given case that produce in-depth empirical interpretations and descriptions without ignoring real-life settings (Eisenhardt & Graebner, 2007; Saunders et al., 2016; Yin, 2014). A case study strategy has been widely implemented in deductive, inductive and abductive reasoning (Wong & McGovern, 2022), is employed by interpretivist and positivist researchers, and is supported by explanatory, exploratory, and descriptive studies (Saunders et al., 2016; Yin, 2014).

To address the research questions, this study adopts a case study strategy for data collection and analysis, which is pertinent for the following reasons. First, CSR is the main topic that needs to be explored within its real-life context. Second, the research questions are oriented to provide “how and why” answers. Third, the researcher has limited control over the behavioural components of CSR (Eisenhardt & Graebner, 2007; Saunders et al., 2016; Yin, 2014). Along with being generally acknowledged for historical business research (Rowlinson et al., 2014; Suddaby & Foster, 2017; Yates, 2014), a case study strategy is regularly utilized in CSR research (Bohdanowicz & Zientara, 2008; Bolton et al., 2011; Doh & Guay, 2006; Lee, 2008; Pistoni et al., 2016; Stutz, 2018).

A case study strategy can involve single or multiple cases. When a case is chosen purposively to investigate a phenomenon that few researchers have previously studied, a single-case approach is used (Saunders et al., 2016). The given instance must be unique or critically important. A multiple-case study strategy is normally used to replicate findings and provide more general results by combining and utilizing a small number of cases (Yin, 2014). However, researchers must be careful about contextual factors related to the real-life settings of the cases that may have an impact on them (Saunders et al., 2016).

Given that the current research aims to explore the evolution of CSR in Saudi Arabia historically, a multiple-case strategy is appropriate (Yin, 2014). According to Yates (2014), this strategic approach is suitable for organizational researchers that adopt a historical perspective, where the researcher tries to provide interpretations of a specific phenomenon over time in real-life settings (Sinha et al., 2020).

3.6.1 Time Horizon

Typically, business research employs one or both of two main time horizon strategies: cross-section or longitudinal. The longitudinal approach, which is popular in historical organizational research, is used given the historical perspective of the study (Morgan & Smircich, 1980; Sinha et al., 2020). By definition, historical organizational research is longitudinal (Yates, 2014), focusing on changes over a long period (Saunders et al., 2016) and offering interpretations of changes in a particular phenomenon within the framework of the organization (Yates, 2014).

Nonetheless, historical organizational research does not propose a logical progression from a particular social phenomenon to the present; rather, it focuses on understanding how a given social or organizational issue changes over time. According to Lippmann and Aldrich (2014), this can be explained by distinguishing between “*clock time*” and “*time as socially constructed*”, with interpretive historians typically viewing time as periods where significant events related to the given phenomenon occurred and influenced the change, which in turn allowed for influencing the present. According to their explanations, periods are regarded in historical organizational studies due to their significant influence on organizational settings (Lippmann & Aldrich, 2014). Periodization of history in organizational research follows influential events as “*A) political events and change in regimes; B) legal and regulatory policy changes; C) shifts in societal norms and values; and D) changes in resources availability not otherwise due to any of the previous three changes*” (Aldrich & Ruef, 2006, p. 169). Additionally, Sinha et al. (2020) discussed the significance of key events that occurred throughout an organization’s history as a relevant approach for selecting historical periods for organizational studies. For this study, periodization is adopted to examine CSR’s evolution, where time is viewed as a social construct and history is used as an explicating tool.

3.6.2 Sample

Case study strategies with single or several cases are typically used in historical qualitative research methods. The term “sample” is frequently used in quantitative rather than qualitative business research. While the latter frequently downplays the importance of the sample, researchers who use samples normally claim to use theoretical reasoning for their samples (Yates, 2014). In theoretical sampling, the researcher aims to ensure that the selected cases are appropriate to provide the necessary data relevant to the research’s aims and the theory underpinning the investigation (Yates, 2014). In contrast, theoretical sampling is appropriate for case study research,

when the cases chosen represent the most reliable examples, unique organizations in their setting, or an opportunity to conduct research that few researchers have attempted (Eisenhardt & Graebner, 2007; Yates, 2014). Additionally, sampling for historical business research is related to the challenge of accessing multiple sources of data (Rowlinson et al., 2014), whether they are published such as annual and other reports (Laine, 2009; Smith & Simeone, 2017), or unpublished from archives, decisions, letters and other sources (Sinha et al., 2020; Smith & Simeone, 2017; Yates, 2014).

This research adopts a purposive sampling approach (Creswell, 2013) to select the case study organizations. Given that the research's main focus is on the evolution of CSR in Saudi Arabia, the case organizations were selected based on the following criteria: (1) the case organization's involvement in CSR (Creswell, 2013), and (2) the date the business was founded to access the necessary longitudinal data to conduct a historical analysis (Saunders et al., 2016). The challenge of acquiring access to both published and unpublished documents and archives (Yates, 2014), however, is what ultimately determines which case should be investigated. In response, this study focuses only on listed companies because of: (1) the availability of information about the company's past, which business historians need to expand on (Smith & Simeone, 2017); (2) the availability of annual reports that include important information (Laine, 2009); (3) their relevance and importance to a variety of stakeholders (Castelló & Lozano, 2011), and (4) given that some listed companies in Saudi Arabia have adopted sustainability reporting, which is not the case for non-listed companies (Jamali & Karam, 2018).

At this stage, a sampling strategy was developed to identify appropriate organizations that meet the following criteria: (1) being a listed company with publicly available reports as a means of communication and interaction with stakeholders (Castelló & Lozano, 2011); (2) being involved in CSR (Creswell, 2013) as demonstrated by the disclosure of CSR or sustainability reports (Nielsen & Thomsen, 2018); (3) being present in the industry in which it operates (Argyres et al., 2020; Laine, 2009) and being among the Middle East Top 100 Companies by Forbes 2020 (Forbes, 2020a) indicating that it is a leader and not a lagging organization (Ellis & Bastin, 2011); (4) being founded more than 40 years ago which would allow a longitudinal historical analysis to be carried out (Saunders et al., 2016) to build on the company's history (Smith & Simeone, 2017); and (5)

having published data relevant to the historical orientation of this research with access to both published and unpublished documents in the archives (Saunders et al., 2016; Yates, 2014).

An extensive search of all Saudi-listed companies was conducted to identify those that satisfied the establishment date criterion. The date of establishment was collected from the Saudi Stock Exchange (Tadawul), where all listed companies have records containing information including the date of establishment, the purpose, ownership structure, and other general information of interest to different stakeholders. Second, all companies were categorized into two groups according to the date of establishment: (A) businesses established before 1980, and (B) businesses established on or after 1980. Third, other criteria were applied to companies in group B to identify those to be included in the sample. Fourth, the Tadawul databases, the Saudi National Library, the Saudi Electronic Library (a library established centrally by the Ministry of Education to provide all public and private universities in Saudi Arabia with a variety of teaching and research resources), and each company's website were used to search for available data for those proposed sample companies. Fifth, the proposed companies were categorized into two new groups: (1) companies with available published reports with unavailable reports for less than 10 years; and (2) companies with partially available reports with unavailable reports for more than 10 years.

Based on the sampling process, only two companies were found to meet the criteria: Saudi Basic Industries Corporation (SABIC) and the National Commercial Bank (NCB). The main reason for having only two companies is that Tadwul's regulations, which have no requirements for creating and disclosing CSR or sustainability reports, only mandate that annual reports be made publicly available for four years. When SABIC and NCB are compared, it becomes clear that SABIC is a multinational industrial corporation with more than 50 branches operating on four continents, while NCB is the first Saudi local bank with no international branches. Given that this research aims to explore a specific phenomenon (CSR evolution) in its real-life setting, NCB was chosen as the main case study. This selection considers the lengthy discussion on CSR activities among multinational corporations (Aguilera-Caracuel et al., 2012; Beddewela & Fairbrass, 2016; Frynas, 2005), where it is widely accepted that multinational corporations usually imitate CSR activities of developed countries to gain access and legitimize their operations (Beddewela & Fairbrass, 2016). CSR development and evolution in multinational corporations are more about making promises (Frynas, 2005), the negative impact of institutional distance on CSR and

sustainability practice (Aguilera-Caracuel et al., 2012), and the evidence of differences in CSR as a concept and practice across developed and developing countries (Jamali & Carroll, 2017; Jamali & Karam, 2018; Jamali & Neville, 2011; Visser, 2008). As a local Saudi organization, NCB serves as a relevant case for examining CSR in its real-life setting and enables researchers to address research questions on the evolution of CSR in Saudi Arabia. However, SABIC is still considered a valid case to be regarded for the purpose of this research.

In light of the current study's aims to investigate the evolution of CSR, the second round of data collection was performed to collect sufficient information on CSR in Saudi Arabia. The focus was on CSR data disclosed in annual and sustainability reports, where the main emphasis was on the number of publicly available reports. Considering the current study's approach, which includes both primary and secondary cases, this study kept some modified sample selection criteria, where the date of establishment was first disregarded with more concentration on whether annual and sustainability reports were available. The second round gave rise to two more companies, Saudi Telecommunication Company (STC), and SAVOLA, a food and retail company, both of which have at least one available sustainability report, and ten accessible annual reports. STC was established in 1998 as the first telecommunication company in Saudi Arabia, while SAVOLA was established in 1979 as one of the leading companies in food and retail industries.

Thus, four businesses resulted from the sampling process to be utilized as case studies in the current research. In this context, NCB serves as the only case study that covers all five time periods. The other three cases, however, serve as case studies that covering some of the time periods to enable in-depth analysis of the CSR phenomenon in Saudi Arabia. Interestingly, the four cases represent four different sectors, allowing for a better understanding of the CSR phenomenon in Saudi Arabia industry rather than just in one sector. The four case studies serve as structural data sources for the current research as discussed in the following subsection. Nonetheless, the purpose of this study is not to compare companies included in the sample, but rather to investigate the evolution of CSR in Saudi Arabia. Thus, the current study adopts a definition of CSR that looks beyond specific CSR activities and focuses on CSR as a phenomenon. CSR is defined as *responsible corporate behaviour that permits voluntary sacrifices of corporate resources for the public good without considering direct economic benefits*. This definition enables the investigation

of CSR as an organizational behaviour and eliminates differences between different industries in their focus on environmental, social, ethical, or economic CSR activities.

3.6.3 Source of Evidence

There has been an increase in the use of a business history approach in organization research. However, there has not been much discussion in the literature about how to carry out this type of research (Rowlinson et al., 2019; Rowlinson et al., 2014; Yates, 2014) and the majority of business research methods books do not explain historical methodologies (Berg & Lune, 2012). The literature highlights various attempts by scholars to address this problem (Lippmann & Aldrich, 2014; Rowlinson et al., 2019; Rowlinson et al., 2014; Suddaby & Foster, 2017; Suddaby & Greenwood, 2009; Yates, 2014). While some business historians drew on methodological approaches adopted in the literature without explaining the relevance of these methods to their research (Yates, 2014), others tried to adapt their research questions and approaches to fit those methods used by previous historians (Smith & Simeone, 2017). Similarly, some researchers discussed the pros and cons of historical methods used in the literature (Rowlinson & Hassard, 1993), or explained the future of historical business research (Rowlinson et al., 2019), without clearly articulating the methodological choices and sources of evidence that are relevant to historical business research. Most of the attempts were based on what other scholars had done when conducting historical business research (Yates, 2014), to capitalize on what they had already accomplished (Rowlinson & Hassard, 1993), to justify the research approach in light of certain techniques used by earlier historians (Smith & Simeone, 2017), or to highlight the newly developed approaches for historical business research (Rowlinson et al., 2019). According to Kipping et al. (2014), one methodological challenge is the nature of the sources of evidence. Business historians usually do not look for evidence from systematic and structural observations; instead, they look at various fragmented documents to extract data related to the phenomenon under investigation to provide evidence that supports a particular issue (Lipartito, 2014).

The sources of evidence should be explored in terms of the value added by historical methods in organization research. Historical methods have several advantages allowing the researcher to: consider multiple processes; follow path dependency, where past events and actions restrict current and future decisions; and look at social constructivism, where an organization's history establishes granted arrangements that in turn shape the current organizational strategies (Suddaby &

Greenwood, 2009). These advantages support the idea that historical methods in organization research examine “*sequences of conditions, actions, and effects that have happened in natural settings, in sufficient detail to get signs of sequences that are causally connected*” (Kipping et al., 2014, p. 5). This indicates that business historians look for sources of evidence to back up their constructivism or interpretivism approach when examining a specific phenomenon rather than sources to quantify variables and interactions (Suddaby & Foster, 2017).

In line with previous discussions, business historians frequently construct history by utilizing sources that offer narratives of past events and actions. In this regard, business history research views organizations’ archives as a key source of evidence (Rowlinson et al., 2019; Sinha et al., 2020; Smith & Simeone, 2017; Suddaby & Foster, 2017; Suddaby et al., 2010; Yates, 2014) as historical archival-based research provides a better understanding of the past, and to learn from past experiences, emerged as a significant aspect of modernist thought (Tyson & Oldroyd, 2017). However, archives are not limited to textual documents, but also include visual (i.e. images) and audio repositories that describe phenomena (Saunders et al., 2016). It is argued that textual document archives provide concrete sources of evidence that business historians can utilize to construct history (Kipping et al., 2014; Saunders et al., 2016), and identify historical trends of the given phenomenon (Yates, 2014).

Given their advantages in examining a social phenomenon (evolution of CSR) historically, organizational written discourses (textual archives), specifically annual reports, serve as the primary source of evidence for the current research, consistent with earlier arguments about historical research methods. Nonetheless, this research utilizes additional sources to produce more reliable evidence and better understand the historical evolution of CSR. Thus, this study follows Yin’s (2014) argument that using multiple sources of evidence enhances the quality of case study research, and lowers the likelihood of source errors while employing the organization’s archives (Kipping et al., 2014). Utilizing multiple sources of evidence is consequently used to achieve the principle of representational truth (Maclean et al., 2017). CSR and sustainability reports are additional sources of evidence used to enrich data as CSR is the social phenomenon that this research examines (Marais, 2012). However, because releasing CSR and sustainability reports is still voluntary in Saudi Arabia, corporations do not consistently issue them. This suggests that to successfully apply the longitudinal historical approach, they should be utilized in parallel with

company annual reports. Additionally, the current study applies methods triangulation (Kipping et al., 2014), by drawing on expert interviews to boost validity and advance the understanding of the development of CSR in Saudi Arabia. In sum, the current study uses method triangulation for data collection, which is widely accepted in quantitative (Miles & Huberman, 1994) and historical organization research (Kipping et al., 2014; Mayer, 2015)

Annual reports and CSR/sustainability reports are both examples of textual documentation. Given that those reports are not purposely made for this case study (Yin, 2014) and that textual documentation is regarded as a stable and unchangeable source of evidence, researchers can continually revise and review data included in those reports (Lipartito, 2014) to establish trustworthy interpretations. This study uses annual and CSR/Sustainability reports as structural sources for data collection to draw interpretations and respond to the research questions. Nonetheless, the current study views in-depth interviews with experts in the field as an important source for data collection. To that end, 12 interviews were conducted with subject-matter experts to gather additional data on the future of CSR, enhance data triangulation (Yin, 2014), and enable a better understanding of the historical evolution of CSR. Moreover, considering the institutional theory that guides the current study, governmental documents, media sources, and professional reports are also used to address institutional pressures and provide more evidence on the evolution of CSR.

Annual Reports

Annual reports serve as the primary source of evidence for this study, with additional sources used including sustainability and CSR reports. Annual reports are regarded as the most extensively used means of corporate communication, as they are highly usable and accessible to various stakeholders (Adams et al., 1998; Guthrie & Parker, 1990). These reports provide in-depth details on organizational activities, enabling researchers to examine various facets of organizational life. When examining CSR, some researchers caution against utilizing annual reports as the only source of evidence to get the full picture of organizational behaviour (Campbell et al., 2006). Annual reports, however, remain a priority for CSR research, where they might be the only source of evidence (Adams & Frost, 2006; Adams et al., 1998; Branco & Rodrigues, 2008; Guthrie & Parker, 1990; Maignan & Ralston, 2002). Annual reports are regarded as crucial tools for disseminating information on both financial and non-financial aspects, including CSR, to a wide range of

stakeholders so that they may make informed decisions about the operations and performance of the organization (Adams & Frost, 2006).

Moreover, annual reports offer concrete data for text and language analysis. They permit researchers to navigate between texts to interpret the language used (Winkler et al., 2019) and identify rationalities for a specific social phenomenon (Castelló & Lozano, 2011). It is suggested that organizational resources, including annual reports as written discourse, represent ways to convey corporate identity and actions to various stakeholders, allowing historical analysis (Suddaby et al., 2010), and the examination of CSR activities and related concepts (Marais, 2012). Similarly, annual reports' communicative nature, which allows organizations to interact with their external environment and stakeholders, makes them an important artefact in the legitimacy construction process (Suddaby et al., 2017).

Annual reports allow business historians to trace patterns and trends in a given phenomenon (Yates, 2014) since they represent types of organizational archives that are generated systematically to convey information on organizational activities (Saunders et al., 2016). Resources produced by different actors rather than the researcher are more credible for historical business research (Kipping et al., 2014); however, this credibility increases once a researcher adopts more transparent sources (Berg & Lune, 2012), such as annual reports that are typically produced as part of organizational transparency. Business historians frequently rely on written documentation, including both external and internal reports. Published organizational reports are examples of primary sources (Kipping et al., 2014), which gives annual reports the legitimacy to represent tangible accounts for historical business research. Annual reports have served as sources of evidence in numerous historical studies (Beddewela & Fairbrass, 2016; Sinha et al., 2020; Smith & Simeone, 2017; Suddaby & Greenwood, 2005).

Over time, the evolution of annual reports in Saudi Arabia as primary data sources has been notable. In the early periods, annual reports were concise and primarily focused on management approaches and financial statements, lacking explanations of corporate strategies, governance structures, or policies. During the 1950s and 1960s, National Commercial Bank's (NCB) annual reports comprised around 10 to 20 pages, emphasizing management's role in establishing national organizations aligned with national goals, alongside financial performance highlighting growth

and expansion. However, transparency improved during the 1970s due to the emergence of multinational companies like SABIC and the increasing need for international business relationships. Saudi companies began providing more detailed annual reports during the 1970s and 1980s, explaining compliance with local legislation, growth and expansion efforts, and their contributions to the socioeconomic landscape of the country.

The 1990s witnessed a significant structural evolution of annual reports as companies such as SABIC and NCB enhanced their reporting practices by incorporating extensive information on strategies, governance structures, social impact, and economic influence. The adoption of international operational standards (safety and quality), governance frameworks, and environmental practices (NCB, 2008; SABIC, 2004) considerably enhanced the transparency and comprehensiveness of corporate annual reports from the 2000s onwards. This evolution of annual reports has significantly influenced my research, as the availability of data related to corporate social responsibility (CSR) varies across different periods in response to the structure of the primary dataset. Early annual reports had limited information on CSR, whereas in later periods, Saudi companies adopted a more transparent approach aligned with international disclosure practices.

CSR/Sustainability Reports

CSR and sustainability reports are produced by organizations to showcase and explain the CSR and sustainability activities they are involved in. Although CSR reports and sustainability reports are used interchangeably, the term “sustainability” is more popular because many organizations try to adhere to international reporting practices such as GRI (Carroll, 2015). CSR reports are tangible accounts that enable academics to utilize language to investigate CSR as a sort of organizational written archive and a means of organizational communication (Castelló & Lozano, 2011). Several studies examining CSR have used CSR reports as the primary source of evidence (Castelló & Lozano, 2011; Hossain et al., 2019; Johansen & Nielsen, 2012; Marais, 2012; Wæraas & Ihlen, 2009). The universal acceptance of CSR reports as evidence stems from their wide degree of credibility because they are published, widely disseminated, and utilized by a wide range of different stakeholders (Deegan & Rankin, 1997; Hossain et al., 2019; Jain & Winner Lawrence, 2016).

While CSR reports are written organizational documents that enable researchers to examine CSR activities and rationalities (Castelló & Lozano, 2011; Hossain et al., 2019), they also serve as a good resource for identifying rhetorical devices used by organizations in written communications (Hossain et al., 2019). CSR reports, because they are publicly available, enable historical scholars to identify trends and patterns in a given phenomenon (Yates, 2014). Moreover, because they are annually published, they permit researchers to do a historical longitudinal analysis (Kipping et al., 2014). Given the organizational context in Saudi Arabia as a developing country, it is commonly acknowledged that organizations just recently began preparing CSR/sustainability reports. Despite their suitability for addressing the study questions, this study cannot use these reports as a stand-alone source of evidence. For example, NCB, which is the primary case study of this research, is one of Saudi Arabia's pioneers in the disclosure of sustainability reports. The company's first sustainability report was created in 2008, and its most recent one was produced in 2013, the year NCB began incorporating CSR reporting in its annual report.

Expert Interviews

Expert interviews are widely accepted as a method for data collection in qualitative organizational research. Scholars use expert interviews to learn more about a specific organizational issue, particularly when considering business-social interaction (Öberseder et al., 2011; Sharp & Zaidman, 2010). The importance of expert interviews can be seen when considering their role in collecting data on the know-how of experts in a specific field (Meuser & Nagel, 2009), where experts can reflect on their practical experience and aid in the understanding of the given phenomenon. Expert interviews are useful tools for gathering data in organizational research adopting interpretive epistemological methods and both inductive and abductive approaches to theory development (Bogner & Menz, 2009), and they enable the investigation of oral history (Mitchell, 1996). There is no single interview technique for expert interviews; rather, the researcher should approach experts in the field with structured, semi-structured, or unstructured questions for data collection (Bogner & Menz, 2009). Given the historical perspective, methodologies, and philosophical underpinnings of the current study, expert interviews aid in the collection of additional data and permit the triangulating of data collection methods, enhancing data validity (Kipping et al., 2014; Miles & Huberman, 1994).

This study conducts expert interviews according to a process that was well designed in light of the research questions and objectives. First, this study follows the definition of an expert as “*a person who is responsible for the development, implementation, or control of a solution, or a person who has privileged access to people or decision-making processes*” (Döringer, 2021, p. 267). Secondly, following this definition, this study identifies the following criteria for individuals to be qualified as experts in the CSR field: A) had senior or executive level CSR management responsibilities in a Saudi company; B) had regulatory or decision-making CSR policy-making responsibilities; C) had corporate level consultancy tasks in Saudi Arabia, or D) had been an active academic in the field of CSR in Saudi Arabia. Following these criteria, 45 experts were contacted, including one board chairman, four Chief Executive Officers, thirty directors, general managers, the head of departments responsible for CSR, and ten academic professors.

Accordingly, a contact protocol was established to get in touch with them with a clear explanation of the aim of this research. Experts were contacted via email, phone calls, WhatsApp, Twitter, and personal contacts. Twelve out of the seventeen respondents who indicated their interest in participating confirmed their participation. An interview process was designed to conduct expert interviews to help in gathering data regarding the current and future status of CSR in Saudi Arabia. A semi-structured interview process was selected as the interview protocol, allowing the understanding of the evolution of CSR constructs (Abbott & Monsen, 1979). Because of various institutional pressures, open-ended questions on CSR concepts, practices, logics, and future perspectives were prepared. Interviewees had enough time to fully share their thoughts and experiences related to the CSR field.

To overcome the language barrier in a non-English speaking country, I implemented a mixed technique for translating interview questions and interviewees' responses (Saunders et al., 2016). Two independent translators worked separately to ensure the adequacy of the interview questions. The first was assigned to translate the English questions into Arabic, while the other conducted a back-translation to retranslate the Arabic questions into English. Interviewees were given the option to respond in Arabic or English, based on their preference. Responses from interviewees who chose to answer the Arabic version of the questions were translated into English by me and were checked by another bilingual expert.

Governmental Documents, Media Sources, and Professional Reports

According to institutional theory, which was discussed in earlier chapters, three major pressures contribute to shaping organizations and can be used to explain the evolution of social phenomenon: normative, regulative, and cultural cognitive pressures. Taking into account the characteristics of each pressure, regulative pressure is related to formal and informal regulations that influence corporations; normative pressure is related to professionalism and education, while cultural cognitive pressure considers widely accepted constructs in a given society. As a result, governmental documents that explain the Saudi regulatory environment, professional reports that describe the role of professional bodies in shaping the institutional context in Saudi Arabia, and media sources that enable further exploration of additional information related to Saudi institutions are used to draw a comprehensive picture of the historical development of institutional pressures in Saudi Arabia.

The value relevance of those data sources is established when considering the voluntary implementation of CSR in Saudi Arabia, where there are various regulations dedicated to CSR, while other formal and informal regulations have their implications for CSR. Moreover, rather than focusing on the effect of a specific professional or educational component on CSR activities, these sources enable exploring the evolution of professional and educational aspects in Saudi Arabia as elements of the institutional environment. Similarly, because of their substantial role in shaping and reflecting societal beliefs, media and reports enable a deeper understanding of a commonly accepted construct within a specific context.

In summary, Table 3.1 presents both firm-level and institutional-level datasets that have been utilized in this research, categorized based on the respective periods to which the data pertain. Firm-level data includes both annual and sustainability reports, which facilitates the analysis of CSR activities and logics. On the other hand, institutional-level data encompasses all data sources that enable the analysis of institutional pressures.

National Development Plans are the 10 strategic plans adopted by the government since 1970 as part of their national planning efforts. These plans serve as fundamental frameworks for governmental decision-making regarding economic and social development across various sectors. Vision 2030, announced in 2016, is a comprehensive national development plan that represents a

government program aimed at achieving increased economic, social, and cultural diversification. Relevant legislations refer to the laws and regulations enacted in Saudi Arabia that influence both corporate and cultural commitments to corporate social responsibility (CSR). Grey literature encompasses sources such as the Quran and Sunnah (Prophet's Speech), consultancy reports, and reports issued by interested bodies in the field of CSR in Saudi Arabia. Published interviews are publicly available interviews with professionals and businessmen that provide insights into CSR-related topics. Media and newspaper reports comprise articles and quotes published in the media and newspapers that are relevant to CSR. Governmental documents and reports include official documents issued by governmental bodies that are related to CSR. Appendix (1) provides details of data sources.

Table 3.1: Data Sources

Period		1 st Period (1954-1969)	2 nd Period (1970-1979)	3 rd Period (1980-1999)	4 th Period (2000-2015)	5 th Period (2016-2022)
Firm-Level Data						
NCB	Annual Reports	14	8	11	12	7
	Sustainability Reports	0	0	0	6	0
SABIC	Annual Reports	0	3	18	16	7
	Sustainability Reports	0	0	0	5	5
STC	Annual Reports	0	0	0	11	5
	Sustainability Reports	0	0	0	0	3
SAVOLA	Annual Reports	0	0	0	13	7
	Sustainability Reports	0	0	0	3	5
Institutional-Level Data		1 st Period (1954-1969)	2 nd Period (1970-1979)	3 rd Period (1980-1999)	4 th Period (2000-2015)	5 th Period (2016-2022)
National Development Plans		0	2	4	4	0
Vision 2030		0	0	0	0	1
Relevant Legislation		2	3	3	21	11
Grey Literature		2	0	0	5	0
Published Interviews		0	0	1	3	0
Media & Newspaper Reports		0	0	1	4	5
Governmental Reports		0	0	0	0	2

Creditability

Business historians have claimed that internal records and archives created for internal use are more trustworthy sources than those published for public use (Rowlinson, 2004). However, the quality and credibility of all relevant sources of data available for historical business research should be assessed. Credibility is mainly about evaluating the trustworthiness and reliability of a specific source of evidence given that historical research does not allow scholars to observe events or actions, (Kipping et al., 2014). Credible sources of evidence are ones that unintentionally provide information about specific actions or events and are not produced by someone seeking to gain power or value by creating specific narratives that serve their needs (Lipartito, 2014). Business historians usually triangulate their data sources to prevent errors and/or bias in the sources of evidence. Source triangulation refers to examining a phenomenon historically using data from multiple sources (Berg & Lune, 2012; Yates, 2014), whereas method triangulation refers to employing several data collection techniques (Kipping et al., 2014). Source and method triangulations are widely accepted and adopted in business history research by different researchers examining various organizational issues including legitimacy as an institutional construct (Kipping et al., 2014; Sinha et al., 2020; Smith & Simeone, 2017; Suddaby & Greenwood, 2005).

Expert interviews are employed to collect relevant data about the future of CSR and to achieve method triangulation. This study acknowledges the presence of some limitations, due to time and resource constraints. Given the importance of contextual factors in organizational research, more constraints on research procedures are imposed by the maturity of the business environment in developing countries. While organization scholars frequently use multiple sources of evidence when conducting historical analysis (Marais, 2012; Rowlinson et al., 2019; Suddaby & Greenwood, 2005), developing countries are more likely than developed ones to face challenges (Campbell, 2000) of gaining access to internal archives and conducting interviews (Saunders et al., 2016).

However, this study looks at written organizational communication materials to examine CSR from a historical perspective, using annual reports, CSR/sustainability reports, and expert interviews as sources of evidence. In doing so, this study maintains validity by looking at

documents related to CSR as the specific social phenomenon considered in this research. This is achieved by using annual reports and CSR/sustainability reports, which are widely utilized by different researchers to study CSR (Adams & Frost, 2006; Guthrie & Parker, 1990; Hossain et al., 2019; Marais, 2012; Nielsen & Thomsen, 2018; Rowlinson, 2004) and to examine legitimacy strategies (Campbell, 2000; Castelló & Lozano, 2011; Marais, 2012). Accordingly, this study adopts two methods of data triangulation and alternates between the two methods (Kipping et al., 2014; Suddaby & Greenwood, 2005; Yates, 2014). Published materials have greater creditability in terms of historical research than internal ones when research studies a social phenomenon related to the operations of an organization (i.e. CSR) (Lipartito, 2014). Nonetheless, expert interviews offer further information that is important for comprehending the evolution of CSR and considering its future.

3.7 Data Collection and Analysis

The process of the current study's data analysis is based on Braun and Clarke's (2006) thematic analysis that enables coding secondary data and identifying themes of CSR activities and logics. Additionally, Yin's (2009) approach for case study research is used, enabling institutional theory-based content and thematic analysis which is widely accepted in organizational research (Suddaby & Greenwood, 2009). By examining explicit and implicit meanings of a given text, text analysis in qualitative organizational research establishes subjective interpretations and permits reflecting on multiple meanings within a given context (Julien, 2008). By concentrating on the texts and meanings found in corporate reports and other data sources, this approach fits the aims of the current research and enables suitable interpretations of how and why CSR in Saudi Arabia has evolved.

Overall, the following three key areas collectively influence the data analysis procedures:

- To understand the origins of CSR and the institutional pressures that contributed to its evolution, an examination of governmental documents, media, professional reports, and corporate reports is performed in order to provide a contextual appreciation of Saudi CSR;
- To explore the evolution of CSR logics and activities that organizations were adopting over time in light of institutional pressures, a thematic analysis of corporate reports is utilized;

- To determine the goals and prospects for CSR in Saudi Arabia, interviews were conducted with CSR experts and the data were transcribed and analyzed.

3.7.1 Contextual Appreciation

This phase aims to explore the institutional context that historically shaped CSR in Saudi Arabia to enable a historical analysis of the evolution of CSR. This phase, which has been conducted in five stages, serves as a fundamental one that lays the groundwork for assessing the evolution of CSR by explaining the factors that contributed to the emergence of CSR activities (origins of CSR), and institutional pressures that enabled the evolution of CSR in Saudi Arabia.

Stage One

This stage aims to provide a comprehensive understanding of the origins of CSR in Saudi Arabia, with a particular focus on identifying the major forces that drove CSR activities. Drawing on Scherer and Palazzo's (2007) conceptualization of the importance of understanding the contextual factors of CSR, this stage seeks to recognise the influence of regional and context-specific factors that shape diverse perceptions and understandings of CSR (Robertson, 2009). Additionally, building upon the insights of Jamali and Karam (2018), who explored the impact of National Business Systems (NBS) on CSR practices in developing countries, this stage considers the influence of culture, religion, and the political interaction between the state and businesses on CSR perceptions and practices.

To achieve this, a comprehensive review of literature, governmental documents, media sources, professional reports, and corporate reports is conducted. This analysis aims to uncover the various factors that contributed to the emergence of CSR activities in Saudi Arabia. By examining these sources, a deeper understanding of the Saudi context can be achieved, enabling a more coherent conceptualization of the evolution of CSR activities and the underlying logics that drove these activities across different periods. This multi-dimensional approach ensures a robust exploration of the origins of CSR in Saudi Arabia, providing valuable insights for both researchers and practitioners in the field of CSR.

Stage Two

Intending to explore the evolution of regulative pressures, this stage requires close engagement with Saudi Arabian regulatory bodies, more specifically, the Bureau of Experts at the Council of

Ministers (BECM). BECM, which was founded in 1963, is the highest authority in charge of drafting new laws, as well as reviewing and proposing amendments to existing ones before submitting those drafts to the Council of Ministers, which makes the final decision. BECM conducts preliminary studies on every law, royal decree, or high order before issuance and maintains a repository of all Saudi laws and regulations. Given that regulative pressure is framed by both formal and informal regulations (DiMaggio & Powell, 1983), and that all laws and regulations issued and maintained by BECM are considered formal regulations that are enforced by the government, the Ministry of Economics and Planning (MOEP) was contacted to analyze the plans, guidelines, and industry-related legislation that contributed to the evolution of CSR. The MOEP is responsible for creating and promoting major economic and social initiatives, as well as formulating and disseminating guidelines that improve the business climate in the country. This approach makes it possible to comprehend the regulatory environment in Saudi Arabia, and more specifically the formal and informal regulations that have influenced CSR throughout time.

Stage Three

This stage features an extensive search for professional aspects of CSR that contributed to the shaping of Saudi Arabia's normative pressures. In light of the normative pressures that take into account numerous contributors to professionalism such as educational systems, certifications, accreditations, professional associations, and standards (Scott, 1995a), an extensive historical search was conducted for professional aspects that occurred in Saudi Arabia, using two approaches. The first approach consists of performing an analysis of annual and sustainability reports to extract relevant data from organizations' reports. This investigation aims to identify the professional guidelines that are explicitly cited by organizations, as well as the historical periods in which such guidelines have been applied. The second approach consists of exploring media, governmental reports, and competitiveness reports, to identify the country's CSR-related professional developments, and subsequently to determine when and how normative pressure evolved in Saudi Arabia. Additionally, a web search was used to identify any missing aspects that were not captured. These two approaches enable exploring the most notable sources for investigating professional aspects that influenced CSR through time.

This analysis is regarded as pertinent in the context of Saudi Arabia, which lacks professional databases, national libraries that collect and store national data, and civil society associations that

record data and/or reports on CSR or institutional pressures. Saudi Arabia, as previously mentioned, operates under a special national system that forbids work unions, governs all policies and procedures through governmental agencies, and has a very conservative business environment with a low level of tolerance for uncertainty. These factors significantly influence the nature of data handling and disclosure, making it nearly impossible to access governmental archives, excluding public documents, without authorities' permission. Moreover, this approach enables triangulating data sources and identifying common patterns across various sources, enhancing the credibility of the data.

Stage Four

This stage includes investigating societal shared meanings that are related to CSR, which are contributing to shaping the cultural cognitive pressures in Saudi Arabia. Cultural cognitive pressures consider a variety of contributors to social shared meanings and frameworks including social understandings, frameworks for interpretations, cognitive frames, and sets of collective meanings that are established for shared social beliefs (Scott, 2014, a, p.69). This study has undertaken an extensive search to look at those aspects that occurred in Saudi Arabia historically. Media, experts' speeches, web search, and corporate reports were all studied to identify elements of the cultural cognitive pressures in Saudi Arabia. Using this approach, it is possible to explore the most significant elements of the cultural cognitive pressure that affected CSR across various periods.

Stage Five

This stage aims to enable the historical orientation of the current study by using a periodization technique. Periodization is widely accepted and noteworthy in historical organization research as it allows the study of events over different periods and permits the identification of significant patterns of a given phenomenon in each period. After collecting relevant data on regulative, normative, and cultural cognitive pressures, this study cross-matches notable events, movements, and patterns to each of those pressures across time. In other words, regulative, professional, and cultural cognitive developments related to CSR are classified depending on when those developments took place in Saudi Arabia to understand the evolution of pressures that influenced the evolution of CSR. This enables the identification of various periods during which institutional

pressures developed and changed to understand their influence over CSR activities and concepts in Saudi Arabia.

3.7.2 Data Analysis

This research adopts Braun and Clarke's (2006) six-step process for conducting thematic analysis. First, *familiarization with the data* is where the researcher begins by immersing him/herself in the data to gain a deep understanding of the content. This involves reading and rereading the data (e.g., interviews, transcripts, or documents) to become familiar with the material (Clarke et al., 2015). Second, *generating initial codes* where the researcher identifies initial codes, which are labels or tags attached to specific segments of the data that are relevant to the research question. These codes capture the essence of the information and serve as the building blocks for subsequent analysis. Third, *searching for themes* where the researcher searches for potential themes by collating codes that share similar patterns or meanings. Themes are patterns of meaning that reflect important aspects of the data and provide insights into the research question. The researcher may create mind maps or charts to organize and visualize the emerging themes (Braun & Clarke, 2022).

Fourth, *reviewing and refining themes*, in which the researcher reviews and refines the identified themes by examining their coherence, relevance, and distinction from one another. S/he also considers if the themes accurately represent the dataset as a whole and if they align with the research question and objectives. Fifth, *defining and naming themes* to provide clear definitions and descriptions for each identified theme, capturing the essence of what it represents in relation to the data. Additionally, the researcher names each theme using concise and meaningful labels that capture its content and relevance (Clarke et al., 2015). Finally, *producing the final report* where the researcher documents and reports the findings, including the identified themes, supporting evidence from the data, and illustrative examples. The report should provide a coherent and comprehensive account of the thematic analysis process and outcomes.

Interestingly, Braun and Clarke's methods fit abductive reasoning. When conducting thematic analysis in an abductive manner, researchers can maintain openness to the data and generate themes that may not have been initially anticipated. This approach aligns with abductive reasoning, which involves deducing the most plausible explanation for observed data, even if it involves considering new or unexpected possibilities (Tomasella, 2022). The inherent flexibility of thematic analysis, as emphasized by Braun and Clarke, renders it particularly suitable for abductive

reasoning. It enables the researcher to navigate between the data and the construction of themes in a manner that is attuned to the intricacies and intricacies inherent in the material (Thompson, 2022).

Consequently, the analysis is conducted throughout three phases, as presented in Table 3.2, to address those three areas and answer the study's research questions. Nonetheless, it's of importance to note that chapter four serves as a foundational chapter to provide a contextual appreciation of the Saudi CSR. Accordingly, the chapter follows an explorative approach by drawing on relevant literature and institutional-level data. While chapter four draws on explorative analysis, the analysis of chapters five and six builds on Braun and Clarke's (2006) thematic analysis.

Table 3.2: Phases of Data Analysis

Phase	Analysis Procedures
Phase One	Stage one: Coding of CSR activities.
	Stage two: Coding of CSR logics.
Phase Two	Cross-matching themes of CSR activities and logics with institutional pressures.
Phase Three	Interview analysis of expert interviews

The analysis procedures presented in Table 3.2 are based on the data sources mentioned in the previous section and serve as the foundation for data analysis and conclusions. Each phase is explained in the following sub-sections.

Phase One

The thematic analysis of corporate reports (annual reports and sustainability/CSR reports) forms the foundation of the second phase of the analysis procedures. Thematic analysis is a qualitative research method used to analyze patterns and themes within textual data. It provides a systematic approach to uncovering and interpreting the underlying meanings and patterns present in qualitative data (Braun & Clarke, 2022). It involves close screening of data sources to codify relevant text or content through a systematic process that enables the identification of data codes relevant to research questions (Terry et al., 2017). The collection of data under the thematic analysis technique can be manual, computerized, or a combination of the two (Kothari et al., 2009). The current research adopts a thematic analysis method in which both practices and logics related to this study's CSR definition have been coded and categorized into groups over time.

Building on Chapter 4's findings, the analysis looks at five distinct periods during which institutional pressures have emerged in Saudi Arabia. The analysis considers four case studies, NCB, SABIC, SAVOLA, and STC. To conduct a historical analysis, the longitudinal time horizon considers the four case studies. However, the analysis is conducted using only NCB data from the 1950s through the late 1970s, when other case studies were not yet established. Table 3.3 presents the period analyzed for each case.

Table 3.3: Analysis of Case Companies Across Different Periods.

Period/ Company	NCB	SABIC	SAVOLA	STC
1954-1969	✓			
1970-1979	✓			
1980-1999	✓	✓		
2000-2015	✓	✓	✓	✓
2016-2022	✓	✓	✓	✓

The research dataset comprises annual and sustainability reports from prominent corporations operating in the Saudi Arabia. These reports were collected and organized to span five distinctive periods. These chosen periods enable a structured periodization process that facilitates an in-depth thematic analysis of changes and continuities in CSR activities and logics. Accordingly, I built on Braun and Clarke (2006) to conduct a thematic analysis of CSR activities and logics as follows:

First, *familiarization with data*: Initially, a comprehensive understanding of the annual and sustainability reports was achieved through extensive reading and familiarization with the materials. This step aimed to gain insight into the context and content of the data. Second, *initial data coding*: The annual and sustainability reports were systematically coded to identify segments of text related to CSR activities and logics. Codes were generated abductively through a combination of inductive coding, where themes emerged directly from the data, and deductive coding, drawing from existing literature on CSR activities and logics. Third, *searching for themes*: Following the initial coding, I identified patterns and preliminary themes and sub-themes within the data. This process involved an iterative review of codes and the clustering of related content.

Fourth, *reviewing themes*: The generated themes were reviewed and refined to ensure their accuracy in capturing the evolution of CSR activities and logics in the Saudi Arabian corporate

sector over the selected periods. Fifth, *defining and naming themes*: Themes were precisely defined and named to underscore their significance and relevance to the research objectives. Finally, *reporting the analysis*: The final stage involved documenting and reporting the findings of the thematic analysis. The identified themes, along with supporting evidence from the annual and sustainability reports, were presented coherently and comprehensively. Illustrative examples were provided to demonstrate the themes' significance and their manifestation across the five time periods.

Coding of CSR activities

To analyze the historical development of CSR activities in Saudi Arabia, this study uses a thematic analysis of corporate reports to capture the evolution of CSR activities that organizations engaged in across different periods identified in phase one of this research. This enables links to be identified between the evolution of CSR and institutional pressures. The analysis is built on the CSR definition adopted in this research, which is “*responsible corporate behaviour that permits voluntary sacrifices of corporate resources for the public good without considering direct economic benefits*”. Thus, corporate practices that meet this definition are considered CSR activities. To identify these practices, both annual and sustainability/CSR reports were examined. Afterward, a systematic coding process was implemented to categorize similar CSR activities into distinct groups. This analysis enables us to answer the first research question, *How have firm-level CSR activities evolved in Saudi Arabia with respect to institutional developments?*

As shown in Table 3.3 and given that other cases were established in later years, NCB is the only case study with data sources available before late 1970. Accordingly, the analysis of the first two periods considers CSR activities in NCB. Despite the existence of other Saudi companies during the 1950s and 1970s, data remains inaccessible, especially given the absence of archives because Saudi Arabia lacked regulations governing the preservation of corporate documents.

Coding of CSR Logics

This research aims to evaluate the evolution of CSR in Saudi Arabia to understand why and how it changed over time. Thus, while a part of the analysis considers the evolution of CSR activities, the other part emphasizes the evolution of CSR logics. The latter represents the logical ideas that allow firms to spread and adjust CSR within a given context (Wedlin & Sahlin, 2017). CSR logics

are defined as those concepts that are ingrained in organizational thinking about responsible behaviour and that support the emergence of different CSR activities or strategies inside organizational structures. Drawing on relevant literature, the current study identifies five CSR logics: A) social responsibility (Bowen, 1953); B) Corporate responsiveness (Frederick, 1994); C) Stakeholder management (Waddock & Graves, 2002); D) Business ethics (Swanson, 1995); E) Corporate citizenship (Matten & Crane, 2005; Matten et al., 2003); and F) Sustainability (Carroll, 2021).

This study utilizes thematic analysis to understand the evolution of CSR logics in Saudi Arabia since the 1950s. Thus, corporate reports were analyzed to capture themes related to the logics behind CSR activities within each period. Specifically, the analysis builds on the CSR activities that were coded and it focuses on identifying logical ideas that contributed to the emergence of a specific practice. This approach enables the coding of CSR logics following the coding of CSR activities, which helps to better maintain the focus on the definition of CSR that this research embraces. This procedure reduces the likelihood of bias in textual analysis and enables further systemization of the analysis. Accordingly, a better understanding of *why* CSR evolved concerning *how* CSR evolved in Saudi Arabia is made possible by the analysis of CSR logics.

Phase Two

This phase entails cross-matching CSR activities and logics with institutional pressures from a historical perspective, by considering specific CSR activities and logics that have been coded in each period in light of institutional pressures found during the same period. The periodization described in the contextual appreciation section is expanded upon in this phase to allow for historical analysis. The results of this phase are included in chapters five and six which discuss the evolution of CSR activities and CSR logics, respectively. In other words, this phase addresses specific CSR activities and logics within each historical era and analyzes the influence of institutional pressures on the evolution of both CSR activities and logics from a historical perspective. Thereafter, this phase provides a clear understanding of CSR evolution in light of institutional pressures.

This phase is covered in chapters five and six. While Chapter Five compares CSR activities over time to the prevailing institutional pressures that emerged during the same period, chapter six compares CSR logics in a given period to dominant institutional pressures identified in the same

period. This process enables an understanding of the why to how by addressing the influence of institutional pressures in each period on the evolution of CSR activities and logics in the same period.

Phase Three

This phase evaluates data obtained from semi-structured interviews conducted with experts to better understand the current context and future directions of CSR in Saudi Arabia. The analysis follows a process of examining interviewees' responses to identify key themes relating to CSR activities and logics in Saudi Arabia. Respondents can freely discuss and provide their views in response to each question, which enables their responses to be used as an open source for data collection (Vashchenko, 2017). Accordingly, the coding of expert interviews follows Braun and Clarke (2022) thematic analytical process. This was implemented by listening to the entire interview: This step allows for a better understanding of how each interviewee views CSR based on his/her educational background and professional experience. This step also enables comprehension of CSR activities and logics as they are applied. Following, transcription of key parts of each interview: This step was carried out while listening to each interview a second time to better concentrate on the message that the interviewees intended to convey. After becoming familiar with the content of the interviews, the next step comprised generating initial codes related to CSR concepts, practices, and logics from each interviewee's response. Then, I identified themes and sub-themes across all interviewee's responses to enable a comprehensive analysis of CSR's present and future status. Finally, I reviewed themes and identified them as themes of CSR activities and themes of CSR logics.

The most challenging aspect of the thesis was the process of choosing, contacting, and conducting interviews due to the restrictions imposed by COVID-19. Saudi Arabia was particularly stringent in enforcing travel restrictions and lockdown and was slow in lifting lockdown and safety measures. Despite the advanced technology infrastructure in the country, many interviewees declined to participate in online interviews due to privacy concerns. Despite these challenges, I was able to successfully complete twelve interviews by the end of 2022 with relevant individuals to gain an understanding of the development of CSR in Saudi Arabia. The details of the 12 interviewees are outlined in Table 3.4.

Table 3.4: Interviewees' Details

Interviewee	Sector	Industry	Position	Gender	Date
Interviewee 1	Private	Banking	CSR Manager	Male	24/4/2022
Interviewee 2	Private	Mining	Senior Specialist, CSR	Female	11/9/2022
Interviewee 3	Public	Regulator	Executive Director, CSR	Female	6/4/2022
Interviewee 4	Private	Telecommunication	General Manager, CSR	Female	8/6/2022
Interviewee 5	Private	Telecommunication	CSR Section Manager	Male	10/2/2022
Interviewee 6	Private	Banking	CSR Manager	Male	2/6/2022
Interviewee 7	Private	Banking	Executive VP, CSR	Male	22/5/2022
Interviewee 8	Public	Regulator	VP for Planning	Male	31/3/2022
Interviewee 9	Public	Regulator	Director of HRD	Male	12/5/2022
Interviewee 10	Private	Basic Industries	Chief Support Officer	Male	9/8/2022
Interviewee 11	Public	Education/ Universities	Professor of Organizational Behaviour	Male	24/8/2022
Interviewee 12	Private	Education/ Universities	Professor and Dean of a Business School	Male	1/4/2022

The interviews were conducted with experts in both the public and private sectors, with eight individuals from the private sector and the rest from the public sector. Those in the public sector hold regulatory roles in CSR or are academic experts with extensive knowledge and experience relevant to the topic. The private sector interviewees come from four main industries, namely, banking, telecommunications, basic industries, and mining, related to the case studies. This distribution offers a comprehensive understanding of the future of CSR in Saudi Arabia, as it encompasses regulators, academic experts, and professional practitioners. Additionally, three of the twelve interviewees are female professionals in the CSR field, which is a significant representation in a country where women have only recently gained some employment rights.

3.8 Conclusion

This chapter provides a comprehensive discussion of the research methodology used to carry out this study to answer the research questions and achieve its aims. The methodological decisions define the relevant research philosophy, approach, choice, strategy, and analysis procedures based on research questions and the historical orientation of this research. This chapter explains the historical orientation of this research in the context of the “explicating historical turn”, which permits the adoption of a subjectivist epistemological perspective and an interpretivist philosophy with abductive reasoning to make sense of the changes that have occurred. The chapter discusses the research strategy that encompasses a longitudinal analysis of multiple cases and describes the

sources of evidence that allow for validity, and creditability. The chapter concludes by explaining the data analysis procedures to answer the research questions.

Chapter Four: The Saudi Context of CSR: Origins and Institutional Developments

4.1. Introduction

The adoption of CSR is still in its infancy in developing countries, especially in the Middle East (Jamali et al., 2017), and little is known about its theorization and practices (Visser, 2008). This chapter explores the origins of CSR and the major institutional developments that have occurred in Saudi Arabia since King Abdulaziz bin Abdulrahman Al Saud united the Kingdom in 1932. Prior to that, the Arabian Peninsula was made up of several independent states with no well-established economic or political systems. Since then, the country has been developing its political and economic systems, which have helped to shape its institutional contexts. This chapter explores the important contextual factors that have shaped CSR in Saudi Arabia and explains the major institutional developments (regulative, normative and cultural cognitive) that have had an impact on the historical evolution of CSR in Saudi Arabia, taking into account the role of both context-related factors and institutional actors in establishing CSR activities (Campbell, 2007; Caprar & Neville, 2012). This chapter serves as a foundational chapter to provide a contextual appreciation for Saudi CSR. This chapter builds on relevant literature and institutional-level data to enable further understanding of CSR origins and institutional context in Saudi Arabia. This chapter offers a comprehensive understanding of the Saudi Arabian context of CSR. It elucidates the key elements that have contributed to the emergence of CSR activities (Origins) and the progression of various institutional pressures (DiMaggio and Powell, 1983; Scott, 1995, 2014) that have shaped the evolution of CSR practices.

4.2. Origins of CSR

There is no comprehensive conceptualization of what CSR means (Scherer & Palazzo, 2007) due to the difficulties in defining such a socially constructed phenomenon, where regional and context-specific factors provide different perceptions and understandings of CSR (Robertson, 2009). This mainly arises from the question of *how CSR is socially constructed* in a given context (Dahlsrud, 2008). Additionally, the differences in governments' responsibilities between developed and developing countries (Visser, 2008) and the absence or presence of institutions and institutional

actors (Jamali & Neville, 2011) have contributed to other versions of CSR that are not compatible with the Western model. These incompatibilities need to be examined not only to understand the differences between various models of CSR, but also from the perspective of the origins of CSR (Koleva, 2021) that can be explained through various societal differences such as culture (Jamali & Mirshak, 2007), religious duty (Agle & Van Buren, 1999; Atan & Halim, 2012), or context-related factors (Jamali & Karam, 2018; Visser, 2008).

Given the discussion in chapter one, Saudi Arabia is a unique context where religion, politics, and culture play a significant role in its economic and business environment. The adoption of Islam as the religion of the country and the centralized kingship system (Jamali et al., 2020; Nalband & Al-Amri, 2013) has significantly contributed to the distinct culture of Saudi Arabia. In their review, Jamali & Karam (2018) explained the impact of National Business Systems (NBS) on CSR perceptions and practices in developing countries. They argued that NBS is influenced by various factors including culture, religion, and the political interaction between the state and businesses. In addition to the role of religion and culture, the Western perspective of CSR that has been introduced to Saudi Arabia by ARAMCO - one of the first established companies in the country - has also influenced the evolution of CSR (Ali & al-Ali, 2012). These four factors (religion, culture, state, and Western practices) have been theoretically cited in the literature on CSR in Saudi Arabia but have not yet been explored empirically for promoting CSR in the country. The following subsections discuss the origins of CSR in Saudi Arabia, considering religion, culture, Western CSR activities, and the political interaction between the state and business as key factors that contributed to the evolution of CSR in Saudi Arabia.

4.2.1. The Role of Religion

The literature has explored the relationship between religion and the growth of individuals' values, behaviour, conduct, and morals, which in turn impact the business environment (McLean & McGovern, 2022; Tamari, 1990; Williams & Zinkin, 2010; Zinkin, 2007). Business transactions were cited and explained by Abraham's faith as stated in the Rabbinic, Bible, and Quran (Stackhouse et al., 1995; Zinkin, 2007). Accordingly, scholars have tested these arguments empirically and provided evidence of the relationship between ethical values and religion (Angelidis & Ibrahim, 2004; Horak & Yang, 2018; Smith & Oakley, 1996), the impact of religious beliefs on the way managers approach their decisions (Fernando & Jackson, 2006; Longenecker et al., 2004; Muers & Burton, 2019), and the relationship between religion and entrepreneurs'

behaviour (Emami & Nazari, 2012). CSR, as a business-embedded phenomenon, is no exception as normative content of various spiritual, religious, and secular traditions can result in divergent motivations, attitudes, and behaviours, thereby affecting the implementation of CSR policies (Shin et al., 2022). On the one hand, the literature reports a strong relationship between business ethical conduct and Judaism, while the focus of Judaism on business economic responsibilities is lower. On the other hand, it is argued that various religions consider the interaction between business and society, and environmental care to be core principles. Christianity slightly considers environmental aspects (Cui et al., 2019), but pays more attention to the role of business in caring for society and individuals, and in advancing community-oriented and employee-related practices (Brammer et al., 2007; Cui et al., 2019). Islam adopts the concept of *Ummah*, which emphasizes the importance of creating a healthy community through value-added human activities (Ray et al., 2014), and this has influenced the way CSR is practised in the country. In addition, there is a strong focus on protecting the environment (Dusuki, 2008) and advancing fair labour practices (Brammer et al., 2007). These discussions about the impact of religion on CSR show that, while different religions may have a similar emphasis on community welfare, they may differ in the areas of business that should be emphasized more (Koleva, 2021).

Islam and CSR

As shown in the previous chapters, in Saudi Arabia, Islam is the official state religion and serves as the main source of rules and regulations. According to Article One of Chapter One of the Basic Law of Government, “*The Kingdom of Saudi Arabia is a sovereign Arab Islamic State. Its religion is Islam. Its constitution is Almighty God's Book, The Holy Quran, and the Sunna (Tradition) of the Prophet (PBUH)*” (Shura, 2022). Article seven of the Basic Law of Government explains “*Government in the Kingdom of Saudi Arabia derives its authority from the Book of God and the Sunna of the Prophet(PBUH), which are the ultimate sources of reference for this Law and the other laws of the State*” (Shura, 2022). This demonstrates the central role that Islam plays in shaping social and business practices in Saudi Arabia, including the perception and practice of CSR. In addition to the governance law, the presence of the two holy Muslim mosques in Saudi Arabia has allowed Islam to exert significant influence on the country, as any changes in the economy and business environment must not negatively impact the Islamic social traditions that are widely accepted in the country (Wynbrandt, 2010).

The *Sharia* of Islam, which includes the *Quran* and the *Sunnah* (Prophet's teaching), guides how Muslims should conduct themselves and their interaction with others in society (Dusuki, 2008). The *Sharia* identifies how individuals should behave, organizes various transactions within societies, and supports ethical values according to *Quran* instructions. The *Sharia*, therefore, establishes principles and rules to govern the behaviour of individuals and organizations to maintain social harmony. In *Sharia*, the principle of *Tawheed* requires belief in *Allah* as the only God who rewards people for their good deeds and punishes them for their wrongdoings. The principle of the *Brotherhood* promotes behaving well towards others and considering their interests. Both *Tawheed* and *Brotherhood* emphasize wealth redistribution for social justice and fairness, as well as preventing harm (Dusuki & Abdullah, 2007). From a *Sharia* perspective, every individual is responsible for using the resources he/she manages or controls in the best possible way, intending to preserve these resources for future generations (Visser, 2019). The *Sharia* emphasizes the collective and individual responsibility towards one's community, with clear guidelines for behaviour based on the impact on society (Dusuki & Abdullah, 2007).

The core principles and practices of *Islamic Sharia* are outlined in various *Sharia*-driven guidelines and practices. In the *Quran*, *Allah* (The only God) instructs Muslims “*You cannot attain to righteousness unless you spend out of what you love. And what you spend, Allah surely knows it*” (*Quran*, Chapter Four). These teachings, as part of *Sharia*, illustrate Islam's emphasis on individuals' and organizations' responsibility towards their societies, including both mandatory giving like *Zakat*, and voluntary giving known as *Sadaqa*, which represents philanthropic contributions (Visser, 2019). Similarly, the concept of *brotherhood* promotes key Islamic ethical values that emphasize social care, voluntary giving, and harm prevention (Hassan & Latiff, 2009). This includes caring for the environment and natural resources as part of social care and in adherence to the principle of causing no harm (Beekun & Badawi, 2005). In this context, Muslims should care for the environment as part of following God's instructions and make every effort to preserve natural resources, as it is prohibited in Islam to misuse these resources that *Allah* has given to humanity (Dusuki, 2008).

To fully understand CSR in Saudi Arabia, it is important to distinguish between *Zakat* and *Sadaqa*. *Zakat* is one of the *five pillars of faith* in Islam and requires Muslim individuals and organizations to annually pay 2.5% of their cash and tradable assets to needy people (Beekun &

Badawi, 2005). *Zakat* is considered a fundamental part of Islam and is a form of taxation rather than charitable giving, while *Sadaga* is a donation given voluntarily. Therefore, in the context of this research, *Zakat* cannot be considered a form of CSR in Saudi Arabia, as it is enforced by law and treated as a tax that is collected annually by the government to take care of the poor. This exclusion applies only to countries that enforce *Zakat* by law, like Saudi Arabia, and does not contradict previous research (Beekun & Badawi, 2005; Khurshid et al., 2014) that considers *Zakat* as a form of CSR contribution. In countries that do not enforce *Zakat* by law, it can still be considered a form of CSR.

In Saudi Arabia, Islam plays a significant role in shaping traditions, education, social interaction, and business operations (Wynbrandt, 2010). Islam influences domestic policies and provides a framework for regulating the business environment (Asherman, 1982). Therefore, Islam has greatly contributed to the development of CSR in Saudi Arabia. Alfakhri et al. (2018) found that *Sadaga* is the main component of CSR in Saudi Arabia that can be considered by companies internally (for employees) and externally (for the community). They also found that *Tawheed*, the belief in the oneness of God, is the main driver of CSR in Saudi Arabia and that companies should practise CSR for the benefit of society rather than their own benefit. Similarly, Nurunnabi et al. (2020) found that Carroll's pyramid is not fully applicable in Saudi Arabia, as Saudis consider *Sadaga* and social care as the top priorities for companies to consider before economic responsibility. These empirical findings show the impact of Islamic values and *Sharia* on the general conceptualization of CSR in Saudi Arabia.

Beekun and Badawi (2005) demonstrated the connection between business operations and Islam through the impact of Islamic values on business ethics in Saudi companies. Islam has established a generally accepted view in the Saudi business environment of corporate philanthropy through the concept of *Sadaga* and wealth distribution, which is widely practised through giving back (Al-Malkawi & Javaid, 2018). Additionally, the principle of 'no harm' has contributed to the prevention of corruption in business transactions in Saudi Arabia, as Muslims must adhere to *Sharia* law, which prohibits prioritizing individual interests over the public interest, which is considered part of modern CSR (Beekun & Badawi, 2005). These significant influences have created a kind of Islamic governance for CSR activities in private and public organizations in Saudi

Arabia, where business ethics, largely derived from the Islamic faith, are key drivers of CSR (Golan & Salem, 2013).

Empirical Observations

The role of Islamic teachings in advancing CSR is highly witnessed in the Saudi version of CSR. Political leaders and members of the royal family have continuously assured the role of religion as a main motive for corporations to engage in socially responsible behaviour. In his speech to the AlJazirah newspaper in 2002, Prince Naief Al-Saud, the minister of interior who became later the crown prince addressed:

“The collaboration of the private sector with the state's efforts aimed at qualifying and equipping citizens with the necessary skills is a testament to the highest ideals of shared social responsibility. This responsibility is rooted in the commendable cooperation advocated by Islam and deeply ingrained in the hearts of Muslims. The significance of the engagement of businessmen and production sectors in the development of the youth of this blessed nation cannot be overstated, as they are the country's capital, the pillar of its present, and the foundation of its future. This duty, both religious and national, serves as a constant reminder of its importance” (Al-Saud, 2002).

SAVOLA is a Saudi company that has adopted Islamic teachings as the basis for its CSR strategy and practices. SAVOLA is one of the leading Saudi multinational companies in the MENA region that was established in 1979, operating in the retail and food sectors. The company has a presence in over eight MENA countries and exports to over 50 countries, including the US and UK. SAVOLA manages a diverse investment portfolio in the food and retail sectors by holding a majority stake in companies such as AlMarai Diary Company, Panda Grocery Stores, AlKabeer Food Company, and Herfy Food Company, among others. In 2020, SAVOLA was ranked 40th in the Middle East and 14th in Saudi Arabia on “*Forbes' list of 'Top 100 Companies in the Middle East 2020*” (Forbes, 2020b). Additionally, the company was ranked 17th among Saudi companies in “*Saudi Arabia's Best Workplaces 2020*” (SAVOLA, 2020a). Moreover, SAVOLA is the second Saudi company to produce a sustainability report, having published its first report in 2011.

SAVOLA incorporates religious duty into its business strategy and operations, with a focus on seeking guidance and blessings from *Allah*. Since the early 2000s, the company has included religious elements in its annual reports, beginning and ending with a religious speech that is widely

accepted in Muslim countries as a way to ask for *Allah*'s help and blessings. In the introduction to the 2011 annual report, the Group Managing Director concluded his message by saying:

“In closing, I am sure with our shareholders’ support and trust and with Savolans’ Muazarah, team spirit, dedication, and the guidance from Almighty Allah, the group will achieve its forecasts....” (SAVOLA, 2015, p.15).

In addition, the company also emphasizes its religious orientation by highlighting the role of Allah's blessings in its strategy. SAVOLA states the following as part of its mission and values:

“We firmly believe that Allah’s help and blessings will always be there, supporting those who maintain good and sincere intentions”(SAVOLA, 2003, p. 8). “Our belief that despite all efforts, success in business needs a blessing from Allah. That blessing comes only if our intentions are moral and free from hypocrisy” (SAVOLA, 2011, p.15).

Since the early 2000s, SAVOLA has adopted the “Balanced Way” as the basis for its ethical values and corporate culture. The Balanced Way ensures SAVOLA’s responsibilities to its shareholders, employees, and the wider community, based on an Islamic ethical framework. In 2003, the company adopted its Balanced Way in terms of the following corporate values (SAVOLA, 2009, p. 5):

- Mujahadah (Personal Control): Mujahadah is the value that SAVOLA’s employees should strive to improve their qualifications, enhance their self-commitment, and achieve higher levels of excellence.
- Amanah (Honesty): Amanah is a value that relates to the company’s shareholders, with management personnel being responsible to shareholders, and in charge of maximizing profits, increasing transparency, and implementing governance and disclosure.
- Birr (Fairness): Birr is about being fair to employees and fulfilling responsibilities to staff through training, empowerment, motivation, and capability development.
- Taqwa: (Empathy): Taqwa ensures the company’s responsibilities to customers and the wider community by providing high-quality products at reasonable prices, respecting the rights of suppliers, and contributing to communities through various CSR programs.

SAVOLA’s CSR model has been influenced by its Islamic values in a way that goes beyond corporate obligations and includes voluntary giving. Darrag and E-Bassiouny (2013) described SAVOLA’s CSR approach as value-driven altruistic, with the company using Islamic teachings to

create a religion-oriented corporate culture that is reflected in its CSR strategy, which is focused on giving back and caring for others. For example, SAVOLA has consistently provided food assistance to those in need during the month of Ramadan (a holy month for Muslims). The company also has sponsored various charitable and community initiatives to improve the lives of disabled people, orphans, and needy families. These projects include the “ZAMZAM Association for Voluntary Health Services” which aims to provide healthcare and medical equipment like wheelchairs for low-income families; the Makeen Center for training and recreation of disabled people; the “Saudi Injaz Entrepreneurs Program”, which aims to train and educate unemployed youths to start their careers; and the “Panda Donation Program”, which focuses on charitable donations and community development through financial support.

“The Group supported a number of community groups such as Zamzam Association for voluntary health services, Capabilities Childhood Programs (CAP), Jeddah Autism Center (Al-Faysaliyah Association), Al- Birr Association Jeddah, Jeddah Center for Speech and Hearing, and many other bridges” (SAVOLA, 2012a, p. 59).

In subsequent years, SAVOLA has maintained an Islamic basis for its ethical framework and has continuously improved it to include additional Islamic concepts. These developments are aimed at aligning Islamic teachings with international and Western practices to enhance SAVOLA’s international image. For example, the company has maintained the value of Birr, but redefined it as “Caring Justice” instead of “Fairness”, and redefined Taqwa as “Conscientiousness” instead of “Empathy” (SAVOLA, 2018). In other words, SAVOLA has adapted the values that are rooted in Islamic teachings to maintain its image as a religious company, while also creating more Western-oriented explanations and/or alignments for its values. However, SAVOLA’s CSR model is based on Islamic teachings that emphasize value-driven social interaction and encourage voluntary giving “Sadaga”. In other words, the SAVOLA model can be understood as a discretionary view of CSR (Wood, 1991).

The influence of the Islamic religion is widely recognised in the Saudi context and extends beyond SAVOLA, which is used as an example in this section to illustrate the Islamic roots of corporate social responsibility (CSR) in Saudi Arabia. NCB has also discussed the impact of Islamic values on its sustainability and CSR strategy, as outlined below:

“We hold the environment in trust for future generations and environmental stewardship is embedded in our Islamic values and integral to our corporate culture” (NCB, 2010, p. 2).

4.2.2. The Role of Culture

Culture can be understood as the general perceptions and behaviours of a group of people within a society, including their traditions, beliefs, and social norms. Specifically, culture can be defined as “*an umbrella term which encompasses the social behaviour and norms found in human societies, as well as the knowledge, beliefs, arts, laws, customs, capabilities, and habits of the individuals in these groups*” (Tylor, 1871, P.2). Nonetheless, some societies have a dominant mainstream accepted culture, while others have multiple subcultures within the same society (Miroshnik, 2002). Culture is shaped by various factors, including religion, which plays a significant role in shaping the culture of homogeneous societies that define themselves by religion, creating a strong interaction between cultural traditions and religion (Wilkins & Ouchi, 1983). Culture significantly impacts the way business is conducted and organizational behaviour, including perceptions and practices of CSR (Peng et al., 2014; Wang & Juslin, 2009; Williams & Zinkin, 2008).

Hofstede's (1984) framework identifies how corporate and managers' behaviour in a given society can be understood through cultural dimensions, including *power distance, individualism versus collectivism, masculinity versus femininity, uncertainty avoidance, and long-term versus short-term orientation*” (Hofstede et al., 2005). Hofstede described culture as a “*collective programming of the mind*” that determines an individual's membership in a specific group or society. He argued that culture is shaped by various factors such as gender, nationality, generations, and ethnicity and explained the influence of culture on people's behaviour through cultural rituals that establish accepted behaviour, norms, thinking approaches, values, and cultural choices of a given culture. Hofstede's work has been widely cited in the field of organizational literature for its insights into the impact of culture on business practices, including CSR. Research has shown that CSR perceptions and practices can be significantly impacted by cultural norms (Jamali & Mirshak, 2007).

As previously discussed, Saudi Arabia is a deeply conservative country in which its citizens aim to preserve their traditions and values that are driven by religion. The culture of Saudi Arabia is influenced by two factors: Islam and Arabic Bedouin customs and traditions (Rice, 2004). Until recently, the *religious police* played a significant role in controlling society to ensure strong compliance with the main religious obligations such as praying on time, closing shops and restaurants during prayer times, and maintaining conservative dress for all, with a strong emphasis

on women's dress (Lacroix, 2019). Bedouin *tribal* traditions focus on key values that emphasize generosity, justice, loyalty to one's family, tribe, and nation, and status within business and society by adhering to the "top man culture" (Rice, 2004). Saudis do not accept any cultural deviation from Bedouin (Arab) traditions and religious teachings (Bjerke & Al-Meer, 1993). Arabian Bedouin culture forces people to follow the rules, respects powerful individuals, and encourages a collectivist behaviour that promotes unity, which underlies social collectivism and caring for others.

The culture in Saudi Arabia has significant implications for businesses. Accordingly, understanding Saudi culture from an organizational perspective allows for a closer examination of its impact on CSR. This is because cultural perceptions and practices can influence CSR (Kim et al., 2019; Kim & Kim, 2010). Saudi managers tend to rank high on "power distance", which means they value authority, tend to make a centralized decision, have a large distance between senior managers and subordinates, and do not penalize inequality. Nonetheless, Saudis prefer a close social network and lower levels of competition in their organizations, which suggests a highly "collectivist" culture. Saudis also tend to rank high on "uncertainty avoidance", meaning they show loyalty to their organizations, do not accept people who do not follow religious teachings and local traditions, avoid risk, fear change, and strictly follow rules and regulations. Saudi managers rank low on "masculinity vs. femininity", indicating a concern for relationships and sensitivity to interpersonal interactions. This organizational culture is closely tied to the Arabic Bedouin culture which values respect for status, collectivism, and adherence to rules. The long history of Islamic teachings in the Arabian Peninsula (over 1400 years) also cannot be overlooked in the relationship between Saudi culture and Islam (Rice, 2004). These findings, along with other social aspects of Saudi Arabia, should be considered when examining the evolution of CSR as an organizational phenomenon, as they have a significant impact on the way CSR is understood and practised.

Empirical Observations

Saudi companies often do not admit the impact that culture has on their business operations as they seek to modernize their business models by adopting Western business practices. Saudi Arabia has longstanding relationships with Western countries and has worked towards being an active member in global business and non-business networks. Through its National Developments Plans,

Saudi Arabia has established national goals of ranking highly in global competitiveness reports (MoP, 2000). It has been an active member in UNESCO networks attracting foreign investments, an active member in the World Trade Organization, an effective member of the G20 countries, and recently an active player in achieving the Sustainable Development Goals. These goals help Saudi companies work closely with their Western counterparts and encourage them to expand globally. Moreover, the scholarship program established by the government in the late 2000s to send Saudis overseas (mostly to the US and UK) to pursue their graduate and undergraduate studies has significantly contributed to qualifying Saudis with Western knowledge and skills and has facilitated the dissemination of Western business practices across various industries (Alwoail, 2014). However, the solid Saudi culture rooted in Islamic teachings and Arabian Bedouin traditions has not disappeared.

As part of the cultural influence, most, if not all, Saudi companies open and conclude their annual reports and other publications with widely accepted cultural and religious greetings such as “*Bism Allah Alrahman Alrahim.... May Allah bless the country and us.... We are working together for the sake of this nation*”. These practices show the importance of Islamic teachings for Saudis and Saudi companies. Moreover, respect for status is acknowledged in the Saudi business environment, where all corporate annual reports start with pictures of the King and the Crown Prince as an introduction. Most companies also conclude the annual messages of the board chairman and the Chief Executive Officer (CEO) by acknowledging the role of the country’s leadership in their success. These generally accepted practices demonstrate the influence of culture on the business environment and encourage organizations to act in a culturally acceptable manner.

“The management wish to express their heartfully appreciation for the encouragement and support extended by the government which contribute to the banks success in performing its role in serving the country’s economy” (NCB, 1964, p. 11). “First and foremost, the inspiring leadership of H.M. King Fahad Bin Abdulaziz and H.R.H Crown Prince Abdullah Bin Abdulaziz whose continued support and guidance to the financial institutions have inspired our efforts. We are greatly indebted to them for their encouragement” (NCB, 1982, p. 9).

As an example, the Saudi Telecommunication Company (STC), the first telecommunication company in Saudi Arabia, has incorporated cultural perspectives into its strategy and business activities. STC was established by the government in 1998 to provide telecommunication services in Saudi Arabia and has since expanded to operate in other countries such as Bahrain, Kuwait, and

Malaysia. The company announced its initial public offering in 2003 and allocated 20% of its shares to Saudi citizens and 10% to organizations owned by the government. In its first announced mission statement, the company stated its objectives:

“Our mission is to provide high-quality communication services that meet peoples’ needs, enrich their lives, and contribute to our success. We would be economic and cultural sources that reflect the values of Saudi Arabia, and pay back shareholders, customers, and employees” (STC, 2004, p. 6).

Reflecting on its mission, the company has strived to maintain key aspects that ensure localization and nationalism through its discourse. The company has made significant efforts to localize all jobs and increase the percentage of Saudi employees year after year as part of its commitment to society. For example, the Chairman of the Board of Directors stated in a 2004 speech:

“We implement our strategy by relying on the national qualification that may be supported by foreign expertise when needed” (STC, 2004, p. 8).

Throughout its strategy, STC has worked to maintain the collectivism and femininity perspectives of Saudi culture by focusing on organizing and supporting events that bring people, companies, and experiences together to discuss and exchange opinions and expertise. This approach has not only enhanced the company’s operations but also maintained relationships with stakeholders and related parties. STC has also strived to engage with its community by being an active sponsor of summer festivals and gatherings that are considered part of Saudi culture. These festivals, held annually throughout the country, are recognised by Saudis as attractive events due to their emphasis on culture and collectivism. Additionally, the company has asserted its active role in serving Muslim Pilgrims visiting Mecca and Madinah during worship seasons, which is regarded as part of its participation in one of the most religious and cultural events in Saudi Arabia. Similarly, the company celebrated its Guinness record of being the only company in the world to sponsor all football teams in a country, demonstrating its role in encouraging team sports that are popular in Saudi Arabia. For example, STC announced:

“The company maintained its excellent presence and active participation in various local and international events and activities Our goal is to present the role of the kingdom in the area of telecommunication.... The company continuously sponsors tourism festivals across the country and contributes to the success of summer gatherings.... The company paid huge attention to serving God’s guests putting their service as one of its priorities” (STC, 2004, p. 10).

These activities reflect the role of the Saudi culture in the business environment, where cultural perspectives that emphasize collectivism and femininity, and that are related to Islamic teachings, are respected and enforced. Nonetheless, these are not the only aspects where culture is enforced and has an impact. STC and other Saudi companies continuously benefit from cultural images in their discourse. For example, STC has printed a cartoon picture of a cultural building in its annual reports, showing various pictures of Mecca with pilgrims gathering for prayers, and has displayed pictures of old cities in various publications. SABIC has also printed pictures of Saudis youths and children in its publications as part of its cultural commitment.

4.2.3. The Role of the State

The relationship between CSR and public policy has been widely studied in the literature (Jamali et al., 2020; Knudsen & Moon, 2021; Matten & Moon, 2005, 2008; Moon & Knudsen, 2018). These debates have generally focused on the importance of understanding how and why CSR should be implemented. Knudsen and Moon (2021, p. 243) described two main perspectives: “*the dichotomous perspective, which indicates that government and CSR are / should be independent of each other, and the related perspective where government and CSR are / should be interconnected*”. They also discussed the merits and relevance of these perspectives to CSR. The dichotomous perspective on CSR can be broadly understood through the voluntarism approach (Davis, 1973; Moon & Knudsen, 2018), whereas the related perspective can be explained through the institutional approach, in which corporations, over time, have a significant impact on shaping public policies (Avi-Yonah, 2005; Knudsen & Moon, 2021; Moon, 2002).

Previous research has mainly examined CSR from a Western perspective, where governments operate through well-designed policies that make up the broader public policy. However, previous studies do not take into account the situation in developing countries, where a significant portion of public policy is based on recognised practices and government plans (Ali & al-Ali, 2012; Jamali & Karam, 2018). The distinctive characteristics of CSR in developing countries can explain the CSR-state interaction in a variety of ways. For example, Visser (2008) explained that CSR in developing countries is less formal than in developed ones, which can be interpreted through differences in National Business Systems (Whitley, 1999). Due to the distinct designs of National Business Systems in developing countries compared to those in Western countries (Jamali & Karam, 2018), corporations tend to adopt CSR as a way of addressing local community needs and national development plans (Arora & Ali Kazmi, 2012; Das, 2009).

Jamali et al. (2020) divided the Middle East and Northern African (MENA) countries into sub-regions, with Saudi Arabia classified as a “*Centralized Kinship Cluster*” with a high level of state interference and a concentration of family ownership. In such countries, powerful family members have political control, and the state intervenes in the business environment through its ownership and control of various corporations, as well as indirectly through its authority to dictate the legislation of related policies and laws (Fainshmidt et al., 2018). This is especially true in Saudi Arabia, where the royal family elites have significant power, and the state directly controls corporate operations and shapes CSR activities to meet its political, economic, and social agenda. The state exhibits predatory behaviour while attempting to shape CSR programs using the same approach it uses to enforce its political agenda (Jamali et al., 2020). The Saudi regime regularly intervenes in business practices and issues, influencing businesses to adhere to the state’s regional and global perspectives. The ruling family regularly collaborates with local businesses through public-private partnerships and controls those companies to actively engage in CSR activities that align with the state’s goals (Ali & al-Ali, 2012; Habbash, 2016; Jamali et al., 2020; Khan et al., 2013).

Empirical Observations

The interaction between business and the state in Saudi Arabia has been widely accepted since the establishment of business organizations in the country, manifesting in a variety of ways, such as the state’s power to grant business licenses, its role in establishing and owning business organizations, and the role of the members of the ruling family in business organizations. These relationships are widely acknowledged and legitimized in Saudi Arabia, due to the state’s dominance through its various decisions and plans. For example, in 1955, the King issued a royal decree prohibiting Saudi businessmen from investing outside the kingdom and ordering them to invest their capital within the country (NCB, 1955). Similarly, in 2021, the Crown Prince launched the *Shareek* (Partner) program, which required key Saudi corporations to lower investor dividends and retain a significant portion of their net profit for local investments as part of their contributions to support the government’s investment plans (Shareek, 2022). These examples demonstrate the state’s authority in Saudi Arabia and its role in the business environment.

During the 1970s, members of the Saudi ruling family started participating in the business environment as investors and businessmen. Niblock and Malik (2007) reported in their analysis

how private sector businessmen in Saudi Arabia see members of the ruling family as major policy influencers due to their contacts with the government and the control they wield. The established political business-state relationship enables companies to advance the state's agenda, while the government provides additional resources for those companies (Lawson, 2011).

The establishment of SABIC is a vivid example of the role of the state in influencing the business environment in Saudi Arabia. SABIC was founded in 1976 as part of the implementation of the first and second development plans, which were introduced in the early 1970s and aimed to more effectively utilize the country's natural resources, enhance the value added of those resources, and contribute to the country's industrialization (SABIC, 1977). SABIC's formation as a state-owned company was part of the government's response to the dramatic drop in oil prices in the early 1970s when the government recognised the need to diversify its revenue streams by investing in non-oil resources.

It is important to note that the chairman of SABIC, Ghazi Algosaibi, is a university professor with a bachelor's degree in law from Cairo University, a master's degree in international relations from the University of South California, and a PhD in the same field from the University of London. Hiring a chairman with a background in international relations for such a significant company in the petrochemical industry underlines the government's priority on politics and international relations. In its first annual report, one year after its establishment, SABIC emphasized the importance of Saudization as a cornerstone of its operations and long-term orientation. This was achieved by hiring Saudis in various technical and administrative positions and sending those newly hired to receive training from overseas partners. In the opening paragraph of the 1978 annual report, the chairman of the board (who also served as the Minister of Industry and Electricity), placed a strong emphasis on SABIC's Saudization strategy, indicating a step towards aligning SABIC's founding principles with government economic and political goals. Recognising the significance of the government's Saudization strategy, the SABIC chairman stated:

“While I feel happy to introduce this annual report of SABIC, my happiness will not be complete until we are able to implement and operate these projects with Saudi hands and management” (SABIC, 1978, p. 7).

Following a similar strategy, the Saudi government established the Saudi Public Investment Fund (PIF) in 1971 as part of its national goal of empowering the private sector and increasing

investment throughout the kingdom (PIF, 2022, pp. 18-21). The PIF pursued a policy of establishing or contributing to the development of private businesses in a variety of industries, using its resources and expertise to ensure that these companies support the state's goals. The PIF owns a controlling interest in several Saudi-listed companies across a wide range of industries, including financial services, real estate, energy, mining, technology, telecommunications, agricultural, food, logistics, and service industries. The PIF's controlling interest allows the state to enforce its goals across various industries and helps shape the business environment in line with government plans (PIF, 2022). This has led to a widespread perception in the business world of the state's role in shaping and institutionalizing business practices, including CSR activities that have comparable goals to those of the government. Examples of the PIF's key investments include STC, SABIC, and NCB, all of which have pledged to support the government's initiatives to improve the employability of Saudi nationals by participating in the *Shareek* program, announced by the government in 2021 despite its severe impact on investor dividends. They also stated that they were aligning their strategies with the government's long-term plan (Vision 2030).

The establishment of NCB, the first Saudi bank, exemplifies the importance of the state and the political system in the Saudi business environment. In 1952, Salem bin Mahfouz, one of NCB's founders, discussed the idea of establishing the first local Saudi Bank with the Minister of Finance, who supported the proposal and presented it to King Abdulaziz. Afterwards, Salem bin Mahfouz met with the King to present the idea again, stating:

“We need to free ourselves Saudis are still economically and financially colonized and that local banks must be established in Saudi Arabia to end the dominance of foreign banks over the Saudi financial system” (Al-Jazirah, 1982).

On December 26, 1953, King Abdulaziz signed a Royal Decree allowing the local exchange company “Saleh & Abdulaziz Kaki, and Salem bin Mahfouz Company” to establish the first local Saudi Bank, named the National Commercial Bank. This demonstrates the state's power in issuing business licenses, influencing the business environment, and shaping business practices in line with its plans.

Accordingly, Saudi companies have responded to this power by striving to maintain their relationships with the government. The cover page of NCB's first annual report, which reads “100% SAUDI CAPITAL” (NCB, 1954), highlights the bank's focus on the concept of nationalism, which was a main priority of the Saudi government at the time. Maintaining the relationship

between businesses and the state has an impact on how organizations operate. For example, in NCB's first annual report, the story of establishing NCB is narrated and concludes by introducing NCB as a bank that will impact and influence the Saudi Community:

“The government and the people recognized in the development of NCB a thing which they expected a long time ago, a business center that the country lacked and badly needed, an organization that satisfies the hopes of the millions. The National Commercial Bank: the first Bank in Saudi Arabian History”, (NCB, 1954, p. 6).

“Our bank, is the first national bank established in Saudi Arabia, has contributed a great deal towards the welfare of the national economy of the country in every respect” (NCB, 1958, p. 9).

Similarly, SABIC has addressed its role in contributing to national development since its early years of establishment. It has emphasized its commitment to the nation's industrial growth and has actively pursued its national goals to contribute to the overall development of the country.

“The Saudi Basic Industrial Corporation will play key part in the nation's industrial development. Using the Kingdom's abundant reserves of natural gas, both as feedstock and as fuel, it is developing major complexes of basic petrochemical and metal industries... The kingdom can look forward to a well-earned place among the developed nations of the world. Through SABIC, we are helping to make this vision a reality” (SABIC, 1979, p. 4).

This perspective has garnered widespread acceptance among the public, who hold the belief in the obligation of private enterprises to collaborate with the government in fostering national development. This is seen as a responsive measure to the governmental privileges extended to the private sector, including tax exemptions and the availability of resources. A report of AlJazira Newspaper in 1998 stated:

“In contrast to Western countries, the Kingdom is one of the few, if not the only nation, that does not impose direct taxes on the income of private sector companies. Despite its generous spending, the state cannot be the perpetual funder. For instance, if the government is involved in a housing project, a company could construct a mosque, a school, or establish a park without including the costs within the project's expenses, as a contribution to the community, whether within the same project or in another location in need. This would yield significant savings for the state and alleviate the burden on its budget” (Abdul Latif, 1998, p. 9).

4.2.4. Western CSR Activities

Since the 1950s, CSR has been defined as an organizational phenomenon in Western countries and has continued to be dominated by Western-organized frameworks (Jamali et al., 2017). These frameworks have established a mainstream for Western CSR, despite the relevance of country-

related factors in influencing CSR activities in different countries (e.g., socioeconomic, cultural, and political factors). The evolution of CSR in developing countries has been influenced by Western-driven CSR perceptions that encourage the adaption of globally recognised CSR activities (Jamali et al., 2020; Jamali & Neville, 2011; Knudsen & Moon, 2021; Visser, 2008), as is the case in Saudi Arabia (Ali & al-Ali, 2012; Jamali & Hossary, 2019; Jamali et al., 2020). The literature has documented the influence of Western CSR activities, where globalization, primarily through multinational corporations, stimulates the adoption of globally accepted CSR activities (Matten & Moon, 2008), and political interactions between developing and Western countries encourage the former to adopt similar CSR frameworks (Jamali et al., 2020; Khan & Lund-Thomsen, 2011). Matten and Moon (2008) explained the variations in CSR activities across developed and developing countries through the role of globalization pressures as drivers of convergence and the impact of national business systems that are shaped by country-related factors as drivers of divergence.

Western business practices have had a long-standing influence in Saudi Arabia for two main reasons. First, Saudi Arabia strives to maintain strong relationships with Western countries in different fields, including business (Jamali et al., 2020). Saudi Arabia often seeks to score high in global competitiveness rankings, aggressively engages in business relationships with Western countries, and continuously sponsors scholarships for Saudis to study in Western countries. Second, Saudi Arabia welcomes multinational corporations and actively collaborates with Western companies operating in the country. For example, Saudi Arabia hosted the Saudi Arabian Oil Company (ARAMCO) in 1933, one year after the kingdom's foundation, when there were no well-established Saudi companies at that time. Until the 1950s, ARAMCO was owned and operated by US-based companies, with most of its policies and business practices decided in the US and executed in Saudi Arabia (Ali & al-Ali, 2012). This significantly impacted the evolution of Western business practices such as CSR (Abro et al., 2016; Ali & al-Ali, 2012). The first operating bank in Saudi Arabia was the Hollandi Bank (Saudi Netherland Bank), which was created before the foundation of modern Saudi Arabia in 1926. The bank, which was managed and operated by non-Saudis, was established to assist international pilgrims with currency transactions and exchanges. These two examples provide evidence of the role of Western business practices in shaping the Saudi business environment, particularly CSR.

Empirical Observations

Western business practices have had a significant influence on the development of the Saudi business environment in a variety of ways since the establishment of modern Saudi Arabia. Early adopters of these practices included non-Saudi companies, such as ARAMCO and Saudi Hollandi Bank in the service and manufacturing sectors, which were managed by non-Saudis but followed the policies and procedures of their home countries. ARAMCO invested early in various CSR-related initiatives. The company has become one of the world's largest companies and the largest oil and gas company with an estimated worth of \$2 trillion and over 60,000 employees. In 1963, ARAMCO adopted the first environmental policy and announced various charitable initiatives aimed at improving the quality of life in local communities (Ali & al-Ali, 2012). Moreover, ARAMCO is considered a pioneer in the development of Saudi Arabia's CSR activities. It was the first company to significantly contribute to the country's major developments after the 1950s, participating in infrastructure developments in the eastern province. Its CSR efforts initially focused on addressing local community needs such as healthcare and education (Albalwi et al., 2020), and have since expanded to include the empowerment of human resources and business partners (Emtairah et al., 2009).

ARAMCO's CSR activities have evolved and are divided into economic, social, environmental, and human development categories. These efforts have been recognised by the population through ARAMCO's social investments in infrastructure projects, charitable donations, school establishment, agriculture support, and other activities (Khan et al., 2013). An example of ARAMCO's CSR initiatives in Saudi Arabia is depicted in Picture 4.1, which shows the company's contributions to education, agriculture, and sports. The first image in the picture demonstrates ARAMCO's efforts to introduce new sports, such as golf, to a community where it was previously unknown and to support sports activities in the process. The Saudi player in the image, who may be one of the company's Saudi employees, is dressed in the traditional Saudi formal attire (Thoub) while playing, demonstrating the company's Western perspective on diversity that was not previously part of the Arabian Islamic culture in the region. Meanwhile, the image depicts ARAMCO's efforts to instil some Western business practices, mainly group work, in its employees through extracurricular activities.



Picture 4.1: Examples of Early CSR Initiatives at ARAMCO.

Source: ARAMCO Archives.

The bottom left image depicts two Saudi farmers who received assistance from ARAMCO in developing and growing their squash farms in the desert. This illustrates how the company engaged with local communities by supporting Bedouin groups to focus on farming and agricultural projects. The remaining two images depict the contribution of ARAMCO to Saudi community education. The top right image shows a student at one of the local schools established by the company to advance community learning, while the bottom right one shows the first cohort of students in ARAMCO's study-abroad program, which was designed to educate Saudis at universities in Western countries. Interestingly, ARAMCO's efforts in education preceded those of the government, as the Ministry of Education and the Ministry of Higher Education were not established until 1953 and 1975, respectively. This demonstrates how Western CSR activities contributed to the country's development before some state institutions were established.

It is worth noting that the CSR initiatives established by ARAMCO's Western management early in the 1940s and the 1950s have been followed by other Saudi companies. For example, in 1960, one year after ARAMCO's initiative, NCB launched a campaign to support Saudis pursuing higher education in England. Similarly, STC adopted a generous initiative of sponsoring and supporting sports activities in the country as a legitimate CSR activity. SABIC has worked to foster agriculture and farming as a major element of its CSR activities since its inception in the late

1970s, by supporting local communities in actively advancing farming technologies and funding locals to create new farms within their communities.

“An agreement has been arrived between the Ministry of Education and the management of the bank to depute students to join the universities of England” (NCB, 1961, p. 11). “SABIC also organizes agricultural seminars, conferences, exhibitions and scientific meetings. SABIC held its Sixth Technical Agricultural Symposium on September 14 in Al-Dawaser Valley in Saudi Arabia with the cooperation of the Ministry of Agriculture and other agencies. The Company also participated in the Saudi agricultural fair to boost its relationship with the local agriculture sector” (SABIC, 2004, p. 18).

Western CSR frameworks and practices have been integrated into Saudi Arabia not only through corporate practices but also through education established by Western organizations. The Saudi government’s scholarship program, which sends Saudis to pursue university degrees in Western countries, mainly the US and UK, has played a significant role in transferring knowledge in the field of CSR (Nalband & Al-Amri, 2013). Most of the CSR-related research in Saudi Arabia has been conducted by researchers with degrees from Western countries. Additionally, Saudi corporations have frequently collaborated with Western organizations to strengthen their CSR programs. For example, NCB was a pioneer in cooperating with Harvard University in 1994 to establish a research centre as part of its CSR activities aimed at raising awareness of Islamic finance throughout the community (NCB, 1995). The centre aims to assist the community of Islamic financial institutions by fostering Islamic finance practices in the country.

Similarly, the analysis indicates that the adoption of global CSR-related codes and standards, such as the GRI standards, has impacted the way CSR is perceived in Saudi Arabia. In 2008, NCB became the first company to adopt the GRI standards for reporting on sustainability, introducing the concept of sustainability and responsibility to the media and public. NCB adopted the GRI standards to enhance its regional reputation as a leading financial institution that endorsed cutting-edge standards throughout its strategy and to institutionalize responsible business practices within its organizational culture. In 2013, SABIC released its first GRI-based sustainability report. At that time, and until now, the adoption of such international Western-developed standards has been voluntary in Saudi Arabia. However, companies adhere to GRI standards as part of their efforts to imitate international best practices in CSR and sustainability.

“Business Excellence: NCB is the first company in Saudi Arabia to comply with G3 guidelines of the Global Reporting Initiative (GRI). Furthermore, we are the first

financial institution in the Middle East to publish a GRI checked sustainability report” (NCB, 2008b, p. 2). “Projects that NCB participates in normally comply with the environmental guidelines of the World Bank’s Equator Principles and/or the Royal Commission for Jubail and Yanbu” (NCB, 2011, p. 13).

“As we evolve into a more global company, our community efforts must also evolve.... SABIC, as an entity, joined the UN Global Compact in June 2012. This is a practical framework endorsed by chief executives from some of the world’s largest companies for the development, implementation, and disclosure of sustainability policies and practices” (SABIC, 2012b, p. 3).

In summary, since the emergence of CSR activities, religion, culture, business-state interaction, and Western business and CSR activities have all contributed to the evolution of CSR in Saudi Arabia. Individually and collectively, these factors have shaped the emergence and evolution of CSR, with some impacting specific CSR activities and others jointly shaping other practices. Islam, the country’s official religion, has already established a value-driven social behaviour before modern Saudi Arabia was founded. Islam teachings, dating back more than 1400 years, have significantly contributed to the creation of shared values that are widely accepted throughout society. This has enabled modern Saudi corporations to incorporate some of these values into their CSR activities and strategies (Abdeen & Shook, 1984). These corporations have adopted Islam teachings as the cornerstone of their value-driven strategies as a means of gaining societal acceptance and recognition. In a country that has earned its reputation on the Islamic faith, Islam teachings are non-negotiable.

Cultural influence has also been observed in Saudi Arabia, where corporations culturally legitimize themselves by aligning their social contributions with cultural norms. Since ancient times, Islam and Arabian's Bedouin customs have shaped Saudi culture, resulting in a distinct culture characterized by collectivism, power distance, top man culture, uncertainty avoidance, and femininity (Bjerke & Al-Meer, 1993). This culture, along with the influence of Islamic teachings, has resulted in business practices in which Saudi corporations articulate their strategies from a cultural perspective and strive to engage in culturally acceptable and desired initiatives such as gatherings and generously helping others. Meanwhile, Saudi corporations have adopted a discourse approach that takes into account the Saudi culture of respecting locals, preserving heritage, and presenting local identities, which has promoted the emergence and evolution of cultural and community-related CSR activities across the kingdom.

The state's power in Saudi Arabia is not limited to politics or macroeconomics, as the state, represented by the royal family, wields enormous power at all levels (Asherman, 1982). The state intervenes in the business environment through its authority in awarding business licenses, establishing government-owned businesses, developing business policies and plans, and involving members of the ruling family in shaping and influencing business practices. This significant influence encourages businesses to align their strategies, including CSR, with governmental agendas to achieve state legitimacy and participate in various governmental-led and funded projects. This has created a business environment in which every effort is made to provide social services and community-related CSR initiatives that benefit the state.

Finally, Western business and CSR activities have influenced CSR perceptions and practices in Saudi Arabia since the early 1940s, as Western-managed corporations recognised the societal impact of their operations and transmitted Western culture across the country (Emtairah et al., 2009). The lack of well-established local organizations allowed Western business and CSR activities to emerge in Saudi Arabia through ARAMCO and other non-Saudi companies that began operations early in the country (Ali & al-Ali, 2012). Additionally, the scholarship program designed and supported by the government has contributed to the evolution of CSR by producing many Western-educated Saudis who brought business and CSR knowledge to Saudi Arabia. Furthermore, the concept of becoming an internationally recognised organization that fosters CSR and sustainability practices has significantly contributed to the adoption of CSR and sustainability-related standards throughout the Saudi business environment.

Based on the above discussion, it is evident that in Saudi Arabia, religion and culture preceded the state's power and Western business practices. However, this study addresses all four factors influencing CSR (religion, culture, state power, and Western CSR activities) equally from a historical perspective, where none of those factors emerged after the foundation of modern Saudi corporations after 1950s. This viewpoint is supported by empirical evidence, as examining the combined influence of those different factors on current CSR activities shows that SAVOLA embraced an Islamic perspective for its CSR strategy while also adopting Western GRI standards for reporting its social contributions. Similarly, STC incorporated the Saudi culture within its CSR approach and adhered to international standards while strategizing its CSR and sustainability

practices. NCB responded successfully to the state's agenda and reported its CSR following GRI standards.

4.3 Institutional Pressures

This section explores how institutional developments in Saudi Arabia have influenced the evolution of CSR using the premise of institutional theory. This study investigates institutional pressures from a historical perspective, providing a more complete understanding of Saudi Arabia's institutional evolution. This is achieved by offering a general overview of the key developments that have occurred in Saudi Arabia from the foundation of the state to the present day. The analysis is organized as follows. First, it provides a deep understanding of institutional developments by analyzing major events in modern Saudi Arabia. Second, it looks at how regulative, normative, and cultural cognitive pressures have affected the evolution of CSR.

Historical organizational research does not propose a linear progression from a specific social phenomenon to the present; instead, it aims to understand how a particular social or organizational issue evolves over time. According to Lippmann and Aldrich (2014), this can be elucidated by differentiating between "clock time" and "time as socially constructed." Interpretive historians perceive time as comprising periods in which significant events related to the phenomenon in question occur and shape subsequent changes, ultimately influencing the present. These explanations highlight the significance of periods within historical organizational studies, as they exert considerable influence on organizational contexts (Lippmann & Aldrich, 2014). The periodization of history in organizational research thus follows influential events which are explained by Aldrich & Ruef (2006, p. 169) as "*A) political events and change in regimes; B) legal and regulatory policy changes; C) shifts in societal norms and values; or D) changes in resources availability not otherwise due to any of the previous three changes*".

The current research, following the process of historical periodization explained by Aldrich & Ruef (2006, p. 169), identifies five distinct periods from 1954 to 2022 including events that have influenced the evolution of CSR. These periods are as follows:

The first period begins in 1954, which marks the availability of the first corporate reports in Saudi Arabia. The 1954 annual report of the National Commercial Bank (NCB) serves as the

base year for this period. The second period encompasses the 1970s when the Ministry of Planning introduced the First National Development Plan (MoP, 1970). This plan brought about significant social, economic, and political transformations in the country and set the stage for subsequent societal reforms. The emergence of the National Development Plans explicitly signifies the beginning of a new era in the history of Saudi Arabia. These plans ushered in a transformative period, characterized by a focused and organized approach towards addressing the country's social and economic challenges and pursuing future national goals (Bowen, 2014).

The third period commenced in 1980, when the Saudi government gained full control over ARAMCO, the primary source of governmental revenues (MoP, 1985). Until that year, the government of Saudi Arabia had control over only 60% of ARAMCO (ARAMCO, 2023). This control allowed Saudi Arabia to exercise complete authority over its oil revenues and facilitated more flexible social and economic planning (Niblock & Malik, 2007). In 2000, the government established the Saudi Arabian General Investment Authority (SAGIA) as the first organization aimed at enhancing the country's competitiveness, attracting foreign investments, and promoting CSR activities (Ali & al-Ali, 2012). SAGIA aimed to enhance the business environment, diversify the economy and generate employment opportunities for the growing young population. In fulfilling its mandate, SAGIA collaborates with various government ministries and agencies to reduce investment barriers, including the politically sensitive Saudization policy, while promoting Saudi Arabia as an attractive destination for foreign investors (Al-Yahya, 2010).

Finally, the research acknowledges the ambitious national plan of Saudi Arabia, known as Vision 2030, which was announced in 2016 to implement major reforms in the country's social, economic, and political policies. Vision 2030 entailed significant legislative reforms and the implementation of impactful programs aimed at benefiting its citizens. Vision 2030 is regarded as an unparalleled social and economic reform, akin to a "cultural revolution" (Alotaibi & Campbell, 2022). This vision encompassed various dimensions of national development, including education, culture, social welfare, healthcare, and technology, with a focus on empowering and benefiting these population segments (Alghamdi et al., 2022).

Consequently, chapters four, five, and six of the analysis consider these five periods for analytical purposes: the first period (1954-1969), the second period (1970-1979), the third period (1980-1999), the fourth period (2000-2015), and the fifth period (2016-2022).

4.3.1. Background to Institutional Developments

To understand Saudi Arabia's institutional developments, it is necessary to look back at the kingdom's foundational roots, which began in 1727 when Imam Mohammad bin Saud announced the establishment of the first Saudi state, known at the time as "Diriyah". Imam Mohammad, King Salman's great-grandfather, collaborated with the well-known religious scholar Mohammad Bin Abdulwahab to lay the foundations for Saudi Arabia's ideas, which were based on power and the Islamic religion (Bowen, 2014). At that time, the country was divided into three states, with the Al Saud family controlling only Diriyah, which is now known as the Riyadh region. The country experienced numerous conflicts and wars aimed at expanding the Diriyah state and gaining control of new territories. These wars continued until 1932 when King Abdulaziz bin Abdulrahman Al Saud united the three states to create the modern Kingdom of Saudi Arabia.

Since the foundation of Diriyah, members of the ruling family "Al Saud" have focused on two major pillars for their kingship system: state power and the enforcement of Islamic religious teachings. This focus has had a significant impact on every aspect of present-day Saudi Arabia's development, where Islamic teachings serve as the country's sole law governing social and economic interaction, and members of the ruling family have greatly contributed to the country's social and economic institutionalization (Lacroix, 2019). In addition, the King has unrestricted power over the country, allowing him to appoint ministers, approve regulations, formulate country-level policies, and make economic and political decisions. The dominance of the royal dynasty in Saudi Arabia is a unique example worldwide in terms of its influence on the nation's social, economic, and business perspectives. This has given every King a personal influence on business and social development in Saudi Arabia (Wright, 1996).

Before the foundation of modern Saudi Arabia in 1932, the Arabian Peninsula was marked by political rivalries and conflicting loyalties, with each region of the peninsula being an independent state. When King Abdulaziz took Riyadh in 1902, he found that the city lacked an economic system. Many currencies were in use, including the Austrian Taller (known locally as Alriyal Alfransi), British Sovereigns, Indian Rupees, Ottoman coins, Egyptian coins, and other Asian currencies such as those from Indonesia (formerly known as Eastern India) (SAMA, 2020). This situation arose as a direct result of the diversity of Muslim pilgrims travelling to Mecca from all over the world, who brought their local currencies with them and were the primary source of financial transactions in the economy (Abdeen & Shook, 1984). In 1922, King Abdulaziz took the

first step in establishing an economic system by creating the foundations of a monetary system by stamping the word “Najd” on some of the widely used currencies in the area under his control and declaring that only those stamped currencies were officially recognised by his state, representing the first milestone in working towards controlling and establishing a regulated economic and monetary system (SAMA, 2020).

The continuous expansion of King Abdulaziz’s control over other areas in the peninsula facilitated further economic development through the establishment of the Saudi Riyal in 1935, three years after the establishment of the modern Kingdom of Saudi Arabia (SAMA, 2020). In 1939, the discovery of oil dramatically increased government revenues, radically changing the money inflow and leading to the creation of a semi-regulated business environment (Abdeen & Shook, 1984). Business organizations began to emerge in the 1930s when ARAMCO and other non-Saudi banks started operations. However, Saudi-owned companies emerged later in the 1950s as a result of the industrial revolution following World War II. The increased demand for oil production boosted government revenues, leading to a demand for business organizations that could contribute to the economic development of the country (Niblock, 2008). This brief history of the foundations of modern Saudi Arabia demonstrates that Western business practices have shaped the foundations of the business environment in the absence of national regulators and local companies. However, the political and national systems established by King Abdulaziz were driven by religious duty and power to create a modern, stable country.

Accordingly, the first two decades after the establishment of Saudi Arabia were largely focused on building the foundations for a modern country. During this time, King Abdulaziz followed Islamic teachings and established the Shura Council, a body historically legalized in Islamic-based states that provides political and social advice to the king. Moreover, King Abdulaziz successfully established the Presidency of the Judiciary and Sharia Courts, the Ministry of Foreign Affairs, the Ministry of Defence, and the Ministry of Interior as building blocks for his newly formed state. At the same time, he focused on local aspects by establishing the Ministry of Finance, the Ministry of Health, and the Saudi Arabian Monetary Agency (The central bank). These developments took place as the King made efforts to develop the basic infrastructure of roads and housing to allow Bedouins to leave their desert life and move to major cities (Niblock & Malik, 2007).

In 1953, King Saud, the eldest son of King Abdulaziz, took on ruling responsibilities (1953-1964) after the death of his father. King Saud focused mainly on establishing regulatory bodies and other society-focused ministries. During his reign, the Ministry of Commerce, Ministry of Education, Ministry of Labour and Social Affairs, and the Ministry of Agriculture were established as part of his vision to create a modern society by promoting new legislation that directly impacted individuals' lives (Saud, 2022). A significant contribution of King Saud was the foundation of the first university in Saudi Arabia in 1957 and the expansion of public education through the promotion of schools throughout the country (Saud, 2022). Additionally, he was the first Saudi ruler to visit the United States of America, a signal of his desire to establish better relations with the West and to further his goal of modernizing Saudi Arabia.

The ill health of King Saud bin Abdulaziz in 1964 led to a situation of instability throughout the country, resulting in the ruling family, along with other responsible parties including religious leaders, deciding to withdraw authority from the King and transfer it to the Crown Prince and the President of the Ministers' Council, Faisal bin Abdulaziz, who became the new King in November 1964. King Faisal was considered the reformer and founder of modern Saudi Arabia as he pursued the economic and social modernization of the country by leveraging increased oil revenues (Springer, 2019). He implemented the first 5-year national development plan (1970-1975), which was a key driver for social and economic development, laying the foundation for the other nine development plans in the following 40 years. Even before becoming King (when he was still Crown Prince), he worked to establish a modern state that prioritized the development of social and economic affairs, education, infrastructure, agriculture, and transportation. This can be seen in the fact that he founded the first female school in 1956 directly supervised by his wife and established four public universities during his rule (1964-1975) (Springer, 2019). King Faisal was also the founder of the social and economic development program of Saudi Arabia, the Royal Commission for Planning, a mega project to build roads connecting the whole country, and regulations to enhance the economic and social infrastructure of the country (Beling, 1980). Examples of his focus on social development include the creation of social security, social insurance, and a governmental scholarship program for advancing overseas postgraduate studies for Saudis.

In 1975, King Khalid bin Abdulaziz assumed the position of Saudi King after the murder of King Faisal. King Faisal left the country with strained relations with Western countries and low oil revenues due to a cut in oil exports to the US in response to US support for Israel in the 1973 conflict with the Palestinians (Bowen, 2014). In 1975, King Khalid reestablished the country's relations with the West, increased oil exports, and invested the growing oil revenues in executing the development plan and completing previously planned projects (Rice, 2004). This allowed King Khalid, who maintained the religious orientation of his father and brothers in Saudi Arabia, to steer the country towards economic development, improving the business environment and opening additional opportunities for Saudi citizens to be employed and educated.

It is worth noting that the period from 1970 to 1979 saw dramatic economic growth and social development (Abdeen & Shook, 1984) that was spurred by increased oil revenues. The PIF was established with the primary goal of supporting local companies that could contribute to economic and social development and allow the country to manage the trade balance by reducing imports. During this period, Saudi Arabia experienced unprecedented expansion in various business industries and significant social changes driven by education and legislation. Moreover, the influence of the Arabian nationalism wave during this time should not be underestimated, as most Arabian countries embraced this approach during the war between Arabs and Israel (Niblock & Malik, 2007). This put more pressure on Arab governments, including Saudi Arabia, to pay more attention to social development and widely accepted norms such as Islamic teachings and unity.

In 1982, after the death of King Khalid, Crown Prince Fahad became the King of Saudi Arabia, which resulted in a shift in the political orientation of the Kingdom. King Fahad was known for his strong political views, good relations with Western countries, and religious duty. He focused on developing the oil industry to boost oil revenues during a period when he was actively involved in regional politics, including the war between Iraq and Iran, the Arab-Israel Conflict, the Lebanese war, the Afghanistan war, and Iraq's invasion of Kuwait. The political instability of the region and the costs of these wars had negative impacts on the economic and social aspects of Saudi Arabia. The wars of the 1980s and 1990s generated two main waves within the country: the *SAHWA* wave (religious fundamentalism) and nationalism (mainly after Iraq invaded Kuwait, when Gulf countries viewed those who did not support Kuwait as enemies) (Bowen, 2014). The political orientation of the country during this time led the government to focus on regulating public policy

and announcing a basic system of government that was fully Sharia-based, which greatly increased the influence of Sharia across the country (Niblock & Malik, 2007). During this time, the government supported businesses by maintaining zero taxes for all business sectors, providing energy at favourable prices, granting governmental contracts to local companies, and working to maintain monetary stability to encourage economic diversification.

King Abdullah became the ruler in 2005 after the death of King Fahad. Despite being the Crown Prince since 1982, he worked to change the direction of the country by focusing on social developments internally and encouraging diplomatic relationships externally (Golan & Salem, 2013). King Abdullah proposed the Arab Peace Initiative, which aimed to reduce the level of conflict between Arabs and Israel and enhance political relations with Western countries. This significantly influenced the way Saudi organizations dealt with the West, leading to a greater acceptance of Western business models, practices, and standards in the country and an increase in partnerships with Western organizations (Bowen, 2014). During his rule, King Abdullah paid significant attention to education, increasing the number of Saudi universities from 8 to more than 22, including a female university and the first science and technology university in Saudi Arabia. He was also the founder of the notable scholarship program named the “King Abdullah Scholarship Program”, which aimed to sponsor Saudis to complete their studies overseas, mainly in the UK and US, to encourage education and transfer Western-based knowledge to the country. These developments took place because of the King’s vision for creating a more civil and institutionalized society and the dramatic growth of oil revenues after 2005.

In early 2015, King Abdullah bin Abdulaziz died and was succeeded by his younger brother, Prince Salman bin Abdulaziz, as King. King Salman introduced a new vision for social and economic changes in Saudi Arabia. These changes came at a time when commodity prices, including oil prices, were experiencing significant decreases. In response, the government announced a national transformation plan that focused on strengthening the relationships between the private and public sectors and diversifying the Saudi economy. In early 2016, Deputy Crown Prince Mohammad bin Salman announced the Saudi 2030 vision, which included radical changes and ambitious goals aimed at transforming the way the country operates. The vision was part of the prince’s ambition to create a new era of development and a modern vibrant society, a thriving economy, and an ambitious nation. The 2030 vision became the guiding principle for reforming

Saudi society and creating a new culture characterized by modernity, global standards, and new governance structures (Thompson, 2017). As a result, Saudi society became more open, women had more opportunities to actively participate in various social and business activities, regulations became more society-oriented, and cultural and entertainment activities were highly encouraged.

In summary, the kingship system of Saudi Arabia has uniquely influenced social and economic developments, as the ultimate power of the King allowed him to impose his plans and views on the entire country, including economic and social aspects. Different kings have adopted different approaches to control the country internally and externally, which has significantly influenced the development of institutions and institutional pressures in Saudi Arabia. In its early stages after its establishment in 1932, Saudi Arabia was influenced by religious duty, nationalism, and unity. During the 1960s and 1970s, social enhancement, politics, economic growth, and education were the main forces driving the national business system. However, during the instability period in the Gulf region in the 1980s and 1990s, politics, religious fundamentalism, and economic decay changed the face of the country. In later years, the economic growth resulting from increased oil revenues and the peace orientation in the region have pushed the country towards focusing on social developments, education, infrastructure, and civilization. Currently, Saudi Arabia is experiencing a new era after the significant social and economic changes introduced by Vision 2030 in 2016. This vision was led by the young Crown Prince, who promised to create a positive change in the country through economic growth, modernity, openness, and the creation of a vibrant society.

Nonetheless, Sharia and Islamic teachings have never been forgotten since 1932, as the country is highly influenced by Sharia scholars and officially adopts Islamic teachings as a source for legislation and law enforcement. All Kings have reported their visits to the Two Holy Mosques, welcomed Sharia scholars, adopted Sharia narratives in their speeches, explicitly announced their care for pilgrims, and maintained Islamic teachings as the official constitution of the country. However, the level of acceptance of religious fundamentalism has varied, reaching a peak in the 1980s and 1990s, declining in the 2000s, and becoming unwelcome after 2016 when moderate Islamic teachings took hold.

4.3.2. The Evolution of Institutional Pressures

Institutional theory suggests three major pressures that drive organizational behaviour, with each having a different impact on corporate decisions. According to Scott (2014a), regulative pressure creates coercive isomorphism through formal and informal regulations, normative pressure establishes normative isomorphism through widely accepted norms that set standards for what is and is not accepted in a given context, and cultural-cognitive pressure establishes mimetic isomorphism through shared social frames and beliefs that construct social meanings. Given that this study is based on the premise of institutional theory, which suggests the role of various institutional pressures in influencing organizational behaviour, including their approach to CSR, this section discusses the evolution of institutional pressures related to CSR in Saudi Arabia to provide a foundation for further investigation into the historical evolution of CSR's logics and practices.

Regulative Pressure

Regulative pressure, as discussed in Chapter 2, is a key pillar of the institutional theory that indicates that organizations can be subject to coercive isomorphism, which allows for the imposition of specific organizational behaviour within a specific context due to the effects of rules and regulations. Organizations often adhere to both formal and informal structures to establish and maintain their legitimacy (Lawrence & Shadnam, 2008). Given the importance of regulative pressure in shaping specific organizational behaviour, legislation and regulations are used to explain the regulative pressure that has led to the evolution of CSR in Saudi Arabia.

According to the method outlined in chapter three (section 3.7.1), exploring the regulations that are relevant to CSR activities and/or the advancement of its conceptualization in Saudi Arabia was the first step in analyzing the regulative pressures that have impacted the historical evolution of CSR. This exploration is appropriate for this research, which adopts a historical approach, enabling the identification of various patterns over time and space and achieving the main objective of identifying the influence of formal and informal regulations on the historical evolution of CSR in the Saudi context. To understand the regulatory context in Saudi Arabia over time, the analysis requires identifying periods when relevant formal and informal regulations were in effect. This analysis considers various regulations and legislations that were passed at different periods in Saudi Arabia, which serves as a foundation for understanding the historical development of CSR.

This analysis requires an understanding of the Saudi regulatory framework, which views Islamic teachings as the main source of laws and regulations and forbids any regulations that conflict with Islamic teachings. As explained by Shura (2022), the Basic Law of Government explicitly declares Islam as the country's official religion and the Holy Qur'an and the Sunnah are the country's constitution. Courts and judges are required to uphold Islamic teachings by frequently referencing the Qur'an and Sunnah in their daily activities. Islamic teachings include a variety of instructions that act as laws that affect civil rights, social relationships, business transactions, and others (Murphy & Smolarski, 2018). The Saudi law enforcement system adopts a distinctive approach to law enforcement in Saudi Arabia, where Islamic teachings are the law, and the government develops operational and technical regulations (mainly policies and procedures) to coordinate what is not explicitly stated within Islamic teachings. This explanation specifies how Saudi Arabia's regulatory framework operates.

Challenges to the existing framework for addressing social, economic, and business issues in Saudi Arabia emerged due to global and local social and corporate developments. In response, the government adopted a new approach in 1970, by initiating the development of National Development Plans (Abdeen & Shook, 1984). These plans, comprising ten 5-year plans, acted as guidelines for building a modern state and were implemented informally from 1970 to 2019, driving the country's national system. The plans have promoted the creation of new laws and regulations to facilitate their implementation, including the enforcement of additional rules and regulations. Nonetheless, each development plan has been influenced by specific political and economic factors and the views of different Kings throughout Saudi Arabia's history.

The laws and regulations that shaped the development of CSR in Saudi Arabia are an important aspect of this analysis because they created regulatory pressures that contributed to the institutionalization of CSR in the country. This regulative pressure was shaped by a combination of formal and informal regulations, as discussed in the following sections.

Saudi Arabia was founded in 1932 when King Abdulaziz united the country after numerous long battles. The King incorporated Islamic teachings into the formal constitution and the country began building the basic infrastructure needed for a modern state. As Islamic teachings were seen as the primary source of rules and regulations, there was a delay in formulating specific social and business regulations, and the government and its agencies relied on the Qur'an and Sunnah for

guidance (Shura, 2022). There were no clear regulations governing social aspects within business organizations until 1965 when King Faisal implemented major corporate and social reforms and enacted the first company law (Springer, 2019). However, these regulations had little to do with social responsibilities and mainly focused on governing the legal requirements for establishing business entities and managing stockholder relationships.

In 1969, the government issued its first labour law, establishing the foundations for the relationship between businesses and their workforce. While this law was modest and focused on controlling the labour market, it marked the first step towards caring for employees and supporting fair labour practices. The introduction of the first labour law stated:

“The application of the provisions of this law excludes workers in family-owned establishments, individuals working in agriculture or livestock sectors, individuals working in agricultural institutions involved in manufacturing their products, individuals permanently engaged in operating or repairing machinery necessary for agriculture, domestic workers, and those in similar positions” (MHRSD, 1969).

This law was enforced by the need to recruit Saudis in various industries and to expand the human resources pool. As a result, this law created a new perspective on the labour market and a wave of support for employee welfare, especially among Saudis working in companies with direct business connections to the government. This also opened the door for voluntary responsible practices beyond legal compliance. Section three of this law explicitly stated:

“The ministry establishes employment offices in appropriate locations for employers, under its supervision. These offices provide their services free of charge to assist workers in finding suitable employment and help employers in finding suitable workers. This is done with the aim of combating unemployment” (MHRSD, 1969).

During the 1970s, the country’s focus was on implementing the Development Plans launched in 1970. One major goal was to promote education, nationalism, and the proper utilization of natural resources, which led to the development of formal regulations to allow for the execution of government plans (Bowen, 2014). During the 1970s, the Adult Education and Literacy Law, the Law of Localizing Bank Ownership, and the Water Resources Conservation Law were the major laws that impacted business-society relationships and influenced responsibility. For example, article five of the Adult Education and Literacy Law stated:

“Funding for literacy projects and adult education is allocated to cover the expenses imposed by this system on.... and private companies and institutions for the purpose

of eradicating illiteracy. It also includes grants provided to projects related to literacy and adult education" (BECM, 1972).

Article two of the Water Resources Conservation Law stated:

"The aim of the law is to preserve water sources, regulate methods of utilization, and determine the organization of water resource exploitation in a manner that ensures their availability and achieves equitable distribution" (BECM, 1979).

However, the next two decades witnessed political instability in the Gulf region, which diverted the governmental attention from local development to dealing with negative economic growth and its political implications. Only three laws had a societal impact between 1980 and 1999: The Law of Fishing, Investment and Protection of Living Aquatic; the Law of Sports Federations and the Olympic Committee; and the Law of Organizing Pilgrims Services. These three laws were concerned with safeguarding food resources and cultural and religious aspects, which contributed to influencing social responsibility. Article three of the Law of Organizing Pilgrims Services stated:

"The licensed institution or company is committed to providing services to pilgrims with honesty and sincerity, and delivering its services in accordance with the provisions of this law" (BECM, 1999).

As well, the Law of Fishing, Investment and Protection of Living Aquatic established environmental protection as article three prohibited unregulated fishing:

"It is not permissible to engage in fishing or diving in the Kingdom's territorial waters without obtaining a license from the Ministry of Agriculture and Water, in accordance with the conditions agreed upon with the Ministry of Interior and the National Wildlife Protection and Development Authority" (BECM, 1987a).

Article fifteen of the Law of Sports Federations and the Olympic Committee clearly states that donations and grants are recognised as official sources of funding. This provision highlights the government's endorsement of corporate donations for the betterment of society:

"The revenues of sports federations and the Saudi Arabian Olympic Committee include donations and grants" (BECM, 1987b).

In 2000, the establishment of the Saudi Arabian General Investment Authority (SAGIA) and its law marked the beginning of a new approach toward social aspects. The SAGIA Law focused on developing new business and investment opportunities and allowing previously prohibited foreign direct investment. The introduction of SAGIA Law explained:

“SAGIA's main functions include enhancing competitiveness as an investment destination, improving service quality for investors, and promoting new investment opportunities to support economic diversification in Saudi Arabia” (BECM, 2000b).

In response, the government developed regulations from 2000 until 2015 to influence global agendas, the environment, and civil rights. The analysis reveals 21 regulations that have a direct or indirect impact on the business-society relationship, as shown in Table 4.1, where civil rights and social care issues have been assured through several laws as evidenced by the following examples:

Article one of the Statutes of Human Rights Commission stated:

“The purpose of this statute is to protect and promote human rights in accordance with international human rights standards in all fields, raise awareness about these rights, and contribute to ensuring their implementation in light of Islamic law provisions” (BECM, 2005).

Article two of the Children Protection Law stated:

“This law aims to emphasize the provisions of Islamic law, regulations, and international agreements in which the Kingdom is a party, safeguarding the rights of children and protecting them from all forms of abuse and neglect. It also aims to raise awareness about children's rights and define them, particularly concerning protection from abuse and neglect” (BECM, 2014a).

Article 2 of the Disability Welfare Law explains the role of the state in protecting people with disability in collaboration with individuals and business organizations:

“The state guarantees the right of the disabled to prevention, care, and rehabilitation services. It also encourages organizations and individuals to contribute to charitable work in the field of disability” (BECM, 2000a).

As well, other laws encourage social awareness of societal issues. For example, article 15 of the Law of Protection from Abuse:

“The relevant ministry is required to raise awareness about the concept, dangers, and adverse effects of abuse on individual development, societal stability, and cohesion” (BECM, 2013b).

While article one of the Anti-Smoking Law, which was the first legislation to consider anti-smoking programs, states:

“This law aims to combat smoking by taking all necessary measures at the state, societal, and individual levels to reduce all forms of smoking among individuals at different stages of life”(BECM, 2015) .

Meanwhile, this period witnessed the emergence of other regulations that consider environmental and cultural care. For example, article three of the Animal Welfare Law, that was the first legislation that considers animals welfare, stated:

“Animal owners and caretakers are required to take all necessary precautions to prevent harm, injury, pain, or suffering to animals” (BECM, 2013a).

While environmental care was explicitly stressed by the Agricultural Development Fund Law when article three stated:

“Water conservation and rationalizing its agricultural use, as well as protecting the environment, are legally enforced and monitored” (BECM, 2008).

The Law of Antiquities, Museums, and Urban Heritage was one of the first governmental legislations that considered urban and cultural heritage:

“The authority grants a financial reward, as specified by the regulations, to individuals engaged in activities that contribute to the preservation of antiquities and urban heritage, and prevent their tampering” (BECM, 2014b).

Saudi Arabia underwent a dramatic change in 2016 when the Crown Prince unveiled his ambitious plan called “Vision 2030”. The implementation of this plan supported the establishment of regulations that emphasized the role of business in society and aimed to create a modern economy in which businesses could significantly contribute to social development. This plan shifted the traditional role of the government in the business environment from being a supporter to an enabler. The analysis identifies 11 formal regulations that have influenced business and social engagement since 2016. These regulations focused mostly on family affairs, entrepreneurship, the environment, volunteers, global agenda, and privacy. Article 4 of the Law of Family Affairs Council states:

“The law aims to enhance the status of the family and its role in society, preserve strong and cohesive families that nurture their children and adhere to religious, ethical, and moral values. It also emphasizes cooperation with regional and international organizations concerned with family affairs” (BECM, 2016).

Article 2 of the Elderly Rights and Care Law states:

“The ministry is responsible for urging the private sector, employers, and civil entities to provide care for the elderly through the establishment of private centers, social clubs, and the dissemination of awareness and social education to highlight the rights of the elderly” (BECM, 2022).

Article 11 of the Juveniles Law states:

“The investigation shall not proceed with the juvenile unless their legal guardian or a person acting on their behalf, a researcher, a social specialist, or a lawyer is present” (BECM, 2018).

Article 3 of the Environment Law 2020 states:

“The law aims to provide incentives to enhance environmental performance, promote the adoption of environmentally friendly technologies, and utilize the best available technologies. Furthermore, it seeks to raise environmental awareness and encourage social participation to strengthen environmental protection” (BECM, 2020a).

The article emphasizes the need to establish appropriate (MoP, 2000, 2005) mechanisms and capabilities to enhance the role of the community in environmental conservation. Article 2 of the Water Law 2020 states:

“The purpose of this law is to conserve, develop, protect, ensure sustainability, manage, and regulate water resources, along with the associated rights and various uses. It also aims to enhance private sector participation in activities regulated by the law and promote effective governance” (BECM, 2020c).

Article 2 of the Voluntary Service Law states:

“The purpose of this regulation is to regulate and develop volunteer work, promote a culture of volunteering among individuals and institutions in the community, and enhance national belonging, humanitarian work, and social responsibility among individuals and institutions” (BECM, 2020b).

Both formal and informal regulations have created regulative pressures, and the analysis reveals additional informal regulations that have direct and indirect effects on the business-society relationship. Saudi Arabia has adopted a unique approach in developing mega country-level plans that have established the foundations for its national business system. This approach began in 1970 when King Faisal implemented the first Development Plan. These plans have been developed to guide the country’s various sectors (public and private) in their operations and strategic advancement. Surprisingly, none of the Ten Development Plans included CSR over the 50 years they covered, indicating the concept’s absence throughout the country. However, Public speeches and newspaper reports have underscored the role of business corporations in contributing to national development plans through their CSR programs.

“The contribution of companies to social responsibility programs, aimed at supporting community institutions and organizations, plays a role in achieving the concept of

comprehensive development, as stated in the Seventh Five-Year Development Plan. The plan emphasizes the involvement of the private sector in programs and projects that fulfil overarching objectives and accelerate the achievement of development plan targets”(AlJazirah, 2000, p. 17).

The following section highlights the regulative pressures that these initiatives created in Saudi Arabia at various times.

The analysis of the Ten Development Plans indicates that they all embraced similar goals and strategies, lending legitimacy to their implementation. The first goal of all plans was to preserve religious Islamic-driven values as well as Saudi culture.

The First Development plan stated its major goal as:

“Preserving religious and ethical values, enhancing well-being, and improving living standards” (MoP, 1970, p. 25).

Similarly, the other Development Plans stated the same goal:

“Preserving Islamic religious and ethical values, strengthening defense of the Kingdom, and establishing internal security... Increasing welfare for all segments of society and supporting social stability” (MoP, 1975, p. 28).

“Preserving Islamic values, implementing Islamic Sharia, and promoting its dissemination... achieving economic and social integration and attaining comprehensive development” (MoP, 1985, p. 75).

This approach is not surprising given that the country’s constitution is based on Qur'an and Sunnah-based Islamic teachings. However, this approach created both constraints and opportunities for the country’s commercial groups. For example, the banking industry benefited from this approach when it adopted an Islamic financing approach, which gave banks a competitive advantage over non-Saudi financial organizations (Lacroix, 2019). However, this approach prohibited other successful business practices that did not adhere to Islamic teachings. Despite the absence of CSR in Saudi Arabia until the mid-1990s, this approach has promoted various Islamic-based practices such as donations and giving back (Sadaqa). Meanwhile, the adoption of Islamic teachings has limited the ability of various companies (both local and multinational) to operate in Saudi Arabia if they have any practices that do not comply with Islamic teachings. It is important to note that, until 2016, Saudi Arabia followed a strict interpretation of Islam that prohibited certain socially responsible practices. For example, females did not have equal rights with males; females

were not allowed to interact directly with males at work; universities adopted a segregated model for teaching male and female students; and insurance was prohibited until 2003 (Niblock & Malik, 2007).

Table 4.1: Formal Regulations Influencing Business-Society Relationship.

#	Regulation	Date of Issuance
1	Companies Law	1965, 2017
2	Labour Law	1969, 2005
3	Adult Education and Literacy Law	1972
4	Law of Localizing Banks Ownership	1977
5	Water Resources Conservation Law	1979
6	Law of Fishing, and Protection of Living Aquatic	1987
7	Law of Sports Federations and the Olympic Committee	1987
8	Law of Organizing Pilgrims Services	1999
9	Organization of the General Investment Authority	2000
10	Disability Welfare Law	2000
11	Law of Trade in Fungal Organisms and Endangered Species	2001
12	The General Environment Law	2002
13	Livestock Law	2003
14	Copyright Law	2003
15	Anti-money Laundering Law	2012
16	Competition Law	2004
17	Statute of Human Rights Commission	2005
18	Narcotic and Psychotropic Substances Control Law	2010
19	Anti-Commercial Fraud Law	2008
20	Agriculture Development Fund Law	2008
21	Anti-Trafficking in Persons Law	2009
22	Organization of the Saudi Red Crescent	2011
23	Municipal Solid Waste Management Law	2013
24	Animal Welfare Law	2013
25	Law of Protection from Abuse	2013
26	Child Protection Law	2014
27	Law of Antiquities, Museums and Urban Heritage	2014
28	Tourism Law	2014
29	Anti-Smoking Law	2015
30	The Law of Family Affairs Council	2016
31	General Authority for Small and Medium Enterprises	2017
32	Law of Nuclear and Radiation Control	2018
33	Juveniles Law	2018
34	The Environment Law	2020
35	Law of Tourism Development Fund	2020
36	Voluntary Service Law	2020
37	Personal Data Protection Law	2021
38	Law of the Development of the Non-Profit Sector	2021
39	Law of the National Center for Water Efficiency	2021
40	Elderly Rights and Care Law	2022

Similarly, all ten plans endorsed the goal of improving Saudi human resources to fill jobs in the growing economy. This can be evidenced when considering that the development of human resources spared its place as a general goal across all plans. The Third Development plan stated:

“Human capital development is given top priority at the national level, as effective utilization of available human resources is considered a fundamental element in the comprehensive strategy of the Third Plan” (MoP, 1980, p. 86).

The Fifth Development Plan stated the same goal:

“Developing human capital and ensuring continuous expansion and enhancement of its supply and efficiency to meet the demands of the economy and cultivate productive citizen workers” (MoP, 1990, p. 87).

While the Sixth Development Plan introduced Saudization alongside the same goal of previous plans:

“Developing human capital and ensuring continuous expansion and enhancement of its supply and efficiency to meet the demands of the economy, while also fostering the formation of productive citizen workers and replacing non-Saudi labor with suitable Saudi workforce” (MoP, 1995, p. 87).

However, the approach within each development plan varies slightly. In the first two development plans, human resources were primarily developed by focusing on school education and technical training, preparing Saudis with basic skills to enter the labour market, with some emphasis placed on local university education. The First Development Plan stated:

“The plan will focus on diversifying available educational opportunities for students who complete elementary education programs, followed by vocational and industrial education for youth. It will include training in office skills and business topics, while ensuring that technical training in agriculture becomes available before the end of the plan's duration” (MoP, 1970, p. 26).

The Second Development Plan explained:

“In order to promote human capital development, both school education and training will be made accessible free of charge and will witness further expansion and improvement in quality. Their objectives will not be limited to literacy eradication and general knowledge encouragement, but efforts will be made to promote interest in studying skills and technical production methods” (MoP, 1975, p. 29).

The next five development plans (1980-2005) focused mainly on helping people become employed and improving their financial stability through training, job creation, and Saudization. The plans recognised the need for innovation, entrepreneurship, and identifying and developing

talented people, so human resource development took on a new perspective. The new approach to human resource development emphasized scholarships to study in Western countries and established new modern universities, a female university to address some quality limitations in universities that adopted the segregated model, and partnerships with Western organizations in the field of training and education. This new approach had a tremendous impact on how and why human resources were developed and also created new opportunities for commercial organizations to engage in social development. The Third Development Plan stated:

“Human capital development will be achieved through increasing the overall number of human resources and enhancing their productivity across all sectors. This will be accomplished by diversifying and developing the human workforce through education, research, and effective management practices.... The focus will be on Saudi human resources, aiming to reduce reliance on non-Saudi workforce.” (MoP, 1980, p. 89).

The Fourth Development Plan stated:

“The changes in the economic environment will lead to an increased demand for skilled and specialized workforce. Efforts will be made to increase the number of Saudis entering the labor market and reduce the number of non-Saudi workers. This necessitates the development of the education system to meet these evolving needs” (MoP, 1985, p. 82).

This approach has expanded when the government announced the Fifth Development Plan that stated:

“The Fifth Development Plan prioritizes the Saudi workforce by focusing on enhancing their skills, technical and managerial capabilities, and improving education and training. This will be achieved by leveraging modern technological capabilities” (MoP, 1990, p. 91).

The Sixth Development Plans stated:

“For the purpose of human capital development, the plan aims to increase the capacity of universities in disciplines required by various sectors of the economy, ensuring the graduation of qualified individuals in both quantity and quality. The focus will be on diversifying university education and replacing non-Saudi workers with Saudi workforce” (MoP, 1995, p. 92).

While the Seventh Development Plan expanded the focus on education and innovation in stating:

“Efforts will be made to expand the base of higher education and establish new channels and models for higher education. The efficiency of universities will be

improved according to international standards, enabling the development of a human workforce capable of innovation and growth" (MoP, 2000, p. 87).

Economically, all plans emphasized the importance of investing oil revenues in new infrastructure, to allow businesses to grow. However, this approach changed after 2000 when the plans shifted towards expanding the role of the private sector in national development and encouraging foreign direct investment for the first time. This approach has contributed to changing the kingdom's business environment by enabling business organizations to engage in self-regulatory processes after allowing non-Saudi organizations to operate in the country.

"Diversifying sources of national income and reducing reliance on petroleum by promoting contributions from other productive sectors to the gross domestic product" (MoP, 1970, p. 25).

"Reducing the Kingdom's reliance on crude oil exports by expanding the economic base of the country" (MoP, 1975, p. 28).

However, during the 1980s and 1990s, the Development Plans recognised the importance of charitable organizations in contributing to economic and social welfare. Businesses were encouraged to collaborate with charities, playing a significant role in fighting poverty and caring for rural areas. Later, development plans emphasized the significance of foreign investment, the knowledge-based economy, and capacity building, showing a different perspective on improving the country's quality of life.

"The strategy of the Third Development Plan includes implementing direct methods to engage citizens and businesses in the development process. This is achieved through encouraging social care initiatives carried out by charitable organizations and expanding community development programs" (MoP, 1980, p. 83).

"The Fifth Development Plan includes the objective of enhancing coordination between the public and private sectors to increase the private sector's contribution to national development and enhance its participation in funding charitable programs. The plan also entails efforts to promote foreign direct investment to enhance productivity, competitiveness, and industrial diversification" (MoP, 1990, p. 101).

"The plan (Ninth Development Plan) emphasizes the importance of enhancing the foundations of the knowledge economy, which is capable of keeping pace with intellectual and technological advancements. This entails integrating activities related to knowledge dissemination, transfer, and generation to promote human development" (MoP, 2010, p. 35).

Environmentally, all plans aimed to preserve natural resources, but the first six plans prioritized targets related to energy-related natural resources. Since 2000, environmental

protection has been highlighted, and natural resources have given a more comprehensive definition that includes many environmental aspects such as pollution, water conservation, waste treatment, and others. This approach has incorporated a global environmental agenda and encouraged environmental practices that had not previously been considered in Saudi Arabia. Similarly, social welfare was considered the government's responsibility throughout the first five development plans. It became a shared responsibility for the public and private sectors in the following years, demonstrating how the country was trying to progress towards adopting Western national systems that emphasize a free-market perspective and encourage efficiency. This perspective has allowed corporate organizations to expand and implement innovative business models that include stakeholders and social aspects, in contrast to the conventional Saudi approach, which saw the government as a custodian of society and businesses.

“The plan (Third Development Plan) aims to preserve the national natural resources (oil and gas) for the longest possible period and to determine the level of oil production sufficient to finance development needs” (MoP, 1980, p. 81).

“The plan (Eighth Development Plan) works on finding means to enhance water conservation, protect water sources from pollution and depletion, and reduce water loss” (MoP, 2005, p. 541).

“The Ninth Development Plan aims to highlight the strategic role of environmental management and enhance institutional and technical capabilities in environmental work. It seeks to address local and global environmental issues and challenges effectively” (MoP, 2010, p. 219).

“The seventh goal of the plan (Tenth Development Plan) includes enforcing environmental regulations to ensure compliance by establishments and individuals with environmental preservation requirements. It also involves strengthening environmental monitoring and enhancing the environment for improved sustainability” (MoP, 2015, p. 25)

In 2016, Saudi Arabia announced its ambitious “Vision 2030” plan, which replaced the Ten Development Plans. This mega plan aims to continuously improve social and economic perspectives. The plan incorporates three pillars: “Vibrant Society, Thriving Economy, and Ambitious Nation”, which contribute to the country’s social reforms.

“Our Vision is built around three themes: a vibrant society, a thriving economy and an ambitious nation” (Vision2030, 2016, p. 13).

For the first time in Saudi regulatory history, the concept of “*Corporate Social Responsibility*” was officially established in this plan. CSR was established as a major goal for creating an

ambitious nation in Vision 2030. However, the Ministry of Human Resources and Social Development (MOHRSD) has postponed the implementation of CSR-related initiatives. The vision emphasized other CSR perspectives under other transformation programs. It established environmental sustainability as a main goal, which has been incorporated into various governmental initiatives that adhere to the Sustainable Development Goals.

“We aspire to have businesses that contribute to developing our society and our country, not be geared solely towards generating profits. We expect our companies to observe their social responsibilities and contribute to creating a sustainable economy, including by creating the stimulating opportunities for young men and women that can help them build their professional careers” (Vision2030, 2016, p. 73).

The significance of CSR programs in contributing to sustainable development, aligned with the objectives of Vision 2030, has been consistently highlighted by officials and ministers. They advocate for the involvement of CSR initiatives and non-profit organizations in advancing national goals. During an interview with the AlJazirah newspaper, the Minister of Municipal, Rural Affairs, and Housing expressed:

“The non-profit sector and corporate social responsibility programs in the private sector have actively contributed to the sustainability of development through the provision and renovation of housing units, greening of roads and residential projects, and efforts to improve the urban landscape. These initiatives align with the goals of Saudi Arabia's Vision 2030 programs” (Alhugail, 2021).

Additionally, the government established dedicated platforms for charitable organizations with the goal of increasing volunteering, leveraging monetary donations, contributing to solving social problems such as poverty, and providing financial assistance to the poor. In 2021, the King and Crown Prince declared their personal financial donations through one of these platforms, as well as their participation in the organ donation program (Ehsan, 2021). This encouraged many people and companies to act similarly and direct a significant part of their social contributions to these platforms. Moreover, the vision promotes civil rights by encouraging various responsible practices such as fair labour practices, women's rights, civil equality, anti-corruption, business competitiveness, governance, and children's rights, and it emphasizes nationalism while considering Saudi Arabia's collectivism culture.

“Providing equal opportunities: Our economy will provide opportunities for everyone - men and women, young and old - so they may contribute to the best of their abilities” (Vision2030, 2016, p. 37).

“As we build our own long-term future, we will remember our duty to respect these principles, which include supporting the vulnerable and needy, helping our neighbours, being hospitable to guests, respecting visitors, being courteous to expatriates, and being conscientious of human rights” (Vision2030, 2016, p. 72).

In 2017, the Capital Market Authority (CMA) issued a new governance code for listed companies that incorporated CSR as a voluntary provision to encourage companies to engage in CSR.

“Guiding Article: The Ordinary General Assembly, based on the Board recommendation, shall establish a policy that guarantees a balance between its objectives and those of the community for purposes of developing the social and economic conditions of the community” (CMA, 2023, p. 48).

In 2021, the MOHRSD announced the CSR strategy reflecting the objectives of Vision 2030. The strategy has yet to be implemented, but it views CSR as a voluntary engagement of companies in economic, environmental, and philanthropic donations.

“The social responsibility of business organizations is their voluntary commitment to creating a sustainable impact on community, economy, and the environment. This commitment should be integrated into their strategy across all internal and external relationships and activities” (MHRSD, 2021b, p. 16).

In summary, both formal and informal regulations have contributed to the formation of regulative pressures that influence CSR perceptions and practices in Saudi Arabia. Table 4.2 summarizes the analysis of important regulatory themes that have contributed to CSR in Saudi Arabia. The analysis indicates that CSR has been explicitly incorporated into Saudi regulations since 2016. However, many regulatory factors have encouraged business organizations to engage in CSR activities since the 1960s, albeit within an evolutionary paradigm that weighs various aspects differently throughout different time periods. Social development has been a strategic issue in Saudi Arabia, with laws and development plans ensuring its importance and encouraging involvement from the public and private sectors. However, the definition of social development changes over time. Before 1980, it was mostly about establishing infrastructure and human resources, then shifting towards social care throughout the 1980s and 1990s, and finally towards creating an active and vibrant society, improving quality of life and equality after the 2000s. Similarly, the relative weights given to human resource development have varied over time. Developing skilled workers was prominent during the 1970s and after 2000, while securing jobs

and financial stability was more important during the 1980s and 1990s. In subsequent years, there was a significant demand for developing innovative and entrepreneurial human resources.

Table 4.2: Themes of Regulative Pressures Related to CSR.

Period				
1954-1969	1970-1979	1980-1999	2000-2015	2016-2022
HR	HR	Employees	Talented HR	Talented HR
Infrastructure	Infrastructure	Culture	Global Agenda	Global Agenda
Social Development	Social Development	Social Care	Active Society	Vibrant Society
	Education & Training	Training	Education & Training	Education & Training
		Religious Duty	Religious Duty	Volunteering
		Philanthropy	Philanthropy	Regulated Philanthropy
			Civil Rights	Human & Civil rights
			Environmental Care	Environment & Sustainability

Similarly, different emphasis has been placed on environmental care and sustainability. Before 2000, it was mainly about protecting energy resources and their utilization, with little attention given to the environment and other natural resources. This perspective shifted after 2000, when the government issued formal regulations targeted at environmental protection and incorporated this new approach into development plans. In recent years, the government has adopted a serious approach to environmental protection and sustainability by updating laws and initiating many projects that consider environmental sustainability (MoP, 2010).

Philanthropy has been institutionalized in a unique approach. Early on in the 1980s, it made its official appearance in informal governmental discourse as a means of advancing Sharia' (Islamic teachings) goals (MoP, 1985). The third and fourth development plans included philanthropy and presented charitable activities as part of the country's strategy. Philanthropy was officially promoted when the government was actively involved in political conflicts that caused the country to divert its focus to safeguarding its position in the Gulf region, necessitating its need for the private sector's assistance. In addition, during the 1980s and 1990s, the emergence of Islamic fundamentalism influenced Saudi Arabia's culture, societal, and national systems.

Philanthropy became a respected norm in Saudi Arabia, with organizations and individuals contributing to philanthropic activities through establishing charities, supporting poor people, and funding religious activities and associations. This trend continued until 2016, when the new plan (Vision 2030) regulated philanthropic activities to control any illegal activities that could benefit from unregulated philanthropy.

Normative Pressure

As discussed in chapter two, normative pressure is another pillar of institutional theory. Because of the influence of socially accepted norms in the business environment, organizations can be prone to normative isomorphism, which promotes certain organizational behaviour within a specific context. Normative pressure represents the influence of professionalism within a certain context, in which organizations respond to widely accepted professional standards and implement their guidelines (Scott, 2014a). Professionalism mainly evolves through professional networks and education, which influence organizational norms. Organizations seek to comply with CSR requirements imposed or encouraged by educational systems, standard-setting bodies, professional associations, certifications, accreditations and awards, and professional agencies that promote socially responsible business practices. Given the influence of normative pressures in shaping specific organizational behaviour, education and professional networks are used to explain the normative pressures that have historically contributed to the evolution of CSR.

Analyzing normative pressures entails investigating the various aspects that shape CSR-related professionalism. This analysis began by exploring the professional context of Saudi Arabia that is relevant to practising CSR or advancing its conceptualization. Given the historical context of the current study, this approach is useful for understanding the normative pressures that have impacted the evolution of CSR since it allows for the identification of various patterns of professional efforts that occurred in Saudi Arabia across time and space. The main objective is to identify the influence of professionalism on the historical evolution of CSR within the Saudi context regardless of its adoption in corporate reports. The analysis continued by identifying periods when normative pressures influenced CSR adoption.

According to the method described in chapter three, the first phase of analyzing normative pressures that have influenced the implementation of CSR in Saudi Arabia required collecting data about various professional bodies and forces by 1) analyzing organizational, professional reports

and other literature to identify specific professional developments, and 2) conducting a web search to identify any other relevant data that had not previously been identified. The analyses identified 10 normative pressures (professional aspects) that have influenced the development of CSR in Saudi Arabia. These pressures have affected Saudi corporations, governmental agencies, and professional reports. Table 4.3 presents the specific normative pressures and their impact on these groups.

The ten normative pressures were effective in Saudi Arabia after 2000. No normative pressures were identified prior to that year, which is not surprising in a developing country that had long relied on oil revenues and had less economic power associated with non-oil revenues. In Saudi Arabia, business systems are mainly controlled by the government, so business organizations are less empowered to engage in self-regulation. Professionalism is highly tied to governmental plans and strategies. The following section presents the key contributions of the ten normative pressures identified in Saudi Arabia.

Table 4.3: Sources of Data Related to Normative Pressures (Professionalism).

Normative Pressures	Source				
	Corporate Reports	Sustainability Reports	Governmental Agencies	Professional Reports	Web Search
SAGIA Guidelines	✓	✓	✓	✓	✓
Guidelines of King Khaled Foundation	✓	✓	✓	✓	✓
SARCI	✓		✓	✓	✓
GRI	✓	✓	✓	✓	✓
ISO 26000	✓	✓	✓	✓	✓
CSR Awards	✓	✓		✓	✓
Research and Education				✓	✓
Saudi CSR Strategy					✓
Donation Platforms				✓	✓
Guidelines for CSR by SASO					✓

The Council of Ministers formed the Saudi Arabian General Investment Authority (SAGIA) in 2000 to advance economic growth and attract local and foreign investment. SAGIA was

established to develop a diverse economy that promotes non-oil revenues and contributes to social and economic development in Saudi Arabia by stimulating private-sector investment (Emtairah et al., 2009). SAGIA worked to remove major barriers that local and foreign investors face in the Saudi business environment. The objective was to improve Saudi Arabia's standing in the global competitiveness index to attract foreign direct investment. This approach encouraged SAGIA to conduct studies and research to better grasp the Saudi context and implement its plans to improve the Saudi economy's competitiveness. During this stage, SAGIA focused on internationally acknowledged competitiveness standards rather than adopting a specific set of standards. Instead, SAGIA focused on how to improve the country's worldwide competitiveness rank to achieve its goals of attracting new investments.

“The Saudi Arabian General Investment Authority (SAGIA) has launched the "Social Responsibility of Saudi Companies" index and award. SAGIA developed this index in consultation with Harvard University's Initiative for Responsible Investment and Accountability, a specialized center for research on social responsibility. The aim was to explore the best global standards that align with the social responsibility context in the Kingdom. This initiative is part of its efforts to enhance national competitiveness” (AlJazirah, 2008).

SAGIA promoted responsible business practices and encouraged local companies to engage in CSR activities (Zuhur, 2005). SAGIA organized events, conferences, and dialogue workshops to introduce and encourage the adoption of CSR as a concept and practice in Saudi companies. SAGIA's goals became more resilient and globally focused on creating sustainable economic growth by directing new investments towards industries that consider the wealth and well-being of future generations (Ali & al-Ali, 2012). Sustainability, resource preservation, and minimizing environmental pollution became priorities for SAGIA in licensing and supporting new businesses.

During this period, there were further efforts to establish CSR in Saudi Arabia with the establishment of the King Khalid Foundation (KKF) in 2001. KKF was established to assist profit and non-profit organizations in their efforts towards sustainable and responsible business practices. KKF plays a significant role in advancing social investments and capacity building for Saudis through initiatives such as conducting research and studies on socially responsible business practices, conducting training and workshops on CSR and sustainability, designing CSR policies, and recognising responsible organizations through awards. KKF continuously publishes studies

and guidelines on best practices in CSR through various channels, including media, conferences, and professional reports, to advance CSR activities across the country.

“KKF aims promote investment concepts in education and healthcare, elevate the role of women in public life, and achieve social and economic empowerment while ensuring equal opportunities. These are considered key elements for enhancing the concepts of corporate social responsibility across all institutions of the local community and business organizations”(KKF, 2019, p. 3).

In 2008, SAGIA and KKF initiated a leadership dialogue with the Harvard Kennedy School and Accountability advisors to discuss the challenges and opportunities for advancing CSR in Saudi corporations. The goal of this dialogue was to provide a platform for discussing ways to advance CSR according to international best practices and benchmarks. The dialogue was attended by various leaders representing the government, private sector, NGOs, and academics. It resulted in key findings on how to advance CSR perceptions and practices in Saudi Arabia (SAGIA, 2008b):

- The importance of CSR as a competitiveness issue.
- A growing emphasis on strategic, competence-led philanthropy.
- New types of public-private partnerships to tackle complex global and national problems.
- Integrating CSR into business schools and university curricula.

These findings provide an overview of CSR in Saudi Arabia during the 2000s when philanthropy was the primary CSR activities, rooted in Islamic and cultural practices that emphasize social giving and donations. However, the findings show that Saudi Arabia was looking to adopt globally accepted CSR activities to enhance the country’s competitiveness. Interestingly, CSR was not yet embedded in university curricula despite the growing number of Saudi universities at that time.

Mr. Mahmoud Turkustani, the director of CSR in the National Commercial Bank, explained in an interview:

“The concept of social responsibility is relatively new and evolving for companies, especially in our society. While many large companies in Saudi Arabia have a long history of social contributions through charitable activities, the modern concept of social responsibility, which is linked to sustainability, and takes a more organized form, is still in its early stages in the Kingdom. Some companies still fall short in adopting corporate social responsibility programs as an institutionalized practice that

integrates social, environmental, economic, and societal concerns within their values and organizational culture...We are still looking for Saudi University to take their role and include CSR in their curricula" (Turkustani, 2008).

The outputs of the leadership dialogue led SAGIA, the Saudi Arabian General Investment Authority, to collaborate with international advisors to create "The Saudi Arabian Responsible Competitiveness Index" (SARCI). The index aims to provide criteria for evaluating the CSR activities of Saudi organizations to encourage their adoption. SARCI components assess an organization's strategy and management, its process for engaging stakeholders, and its policies and procedures for social and environmental performance. This reflects the global orientation of Saudi Arabia at the time, as SARCI excluded philanthropy, which was the major form of CSR in the country and focused on global approaches and agendas such as stakeholder management and environmental care. However, SARCI is considered the first significant step toward the institutionalization of CSR in Saudi Arabia.

"SAGIA launched a Responsible Competitiveness Index (SARCI), together with Accountability and Tamkeen Consulting. This index will assess leading businesses in Saudi Arabia on the basis of companies' strategy, management, stakeholder engagement processes and social, environmental, and economic performance systems" (SAGIA, 2008a, p. 3).

A year after announcing SARCI, KKF established the King Khalid Award for Responsible Competitiveness (KKARC) to further encourage CSR activities among Saudi organizations by adopting SARCI as the criteria for its award. KKF aimed to promote CSR by providing financial support and recognition certificates for winning organizations, and continuously celebrated and published the award results through media and professional reports (Khan et al., 2013). KKARC is recognised as a prestigious achievement for winning organizations, with companies often proudly reporting their awards in their annual reports.

In 2008, the National Commercial Bank (NCB) became the first Saudi company to publish a sustainability report. NCB adopted GRI standards and widely celebrated this report as a country-wide achievement. Afterwards, GRI became a reference for other Saudi companies in CSR and sustainability reporting, with other companies adopting these standards to legitimize their responsible strategies and practices. For example, SABIC announced its adoption of GRI standards to report on its sustainability policy, citing the global acceptance of these standards due to the company's position as an international company operating in different countries. Similarly, STC

explained its adoption of GRI standards by highlighting their global recognition as a way to elevate its sustainability practices.

“We utilized the Global Reporting Initiative (GRI) G4 Sustainability Reporting Guidelines” (SABIC, 2013b, p. 4). “We have made excellent progress in aligning our disclosures with international standards such as GRI..... The GRI Standards provide a framework for voluntary sustainability reporting that enables further engagement in sustainable business practices” (STC, 2021b, p. 6).

In 2018, the Saudi Standards, Metrology and Quality Organization (SASO), a governmental agency responsible for setting Saudi quality standards, adopted ISO 26000 standards to develop a Saudi CSR standard (released in 2021). SASO considered these standards as globally recognised CSR standards that could help increase the adoption of CSR activities among Saudi organizations.

“The Saudi Standards, Metrology, and Quality Organization (SASO) has developed the national standard "National Guideline 146 for Corporate Social Responsibility" after reviewing several national, Arab, foreign, and international standards, as well as relevant reference materials. This standard aims to provide an accessible resource for those working on corporate social responsibility (CSR) in companies” (SASO, 2021).

Education and research on CSR in Saudi Arabia did not begin until after the establishment of SAGIA and KKF. In 2013, the first published research paper on CSR in Saudi Arabia appeared. Since then, research on CSR in Saudi Arabia has increased, and a major conclusion is the immaturity of its perception and practices (Jamali & Karam, 2018). Similarly, university curricula did not include CSR until after 2010, when business schools started seeking international accreditation (Murphy et al., 2019). Now all internationally accredited business schools in Saudi Arabia include modules on CSR and sustainability, either in their graduate or undergraduate programs.

After the implementation of Vision 2030 in 2016, there were normative pressures for the regulation of CSR aspects and philanthropic activities in Saudi Arabia. The government issued several decisions to regulate philanthropy and prevent illegal activities from being carried out under the guise of philanthropy. Donation platforms were established to manage philanthropic activities and people and companies began donating directly to these platforms rather than managing their philanthropy directly. For example, Sulaiman AlRajhi Holding Company donated SR 90 million to the Ehsan Platform in 2021 and 2022, rather than managing those funds directly through its own strategic philanthropic activities (Ehsan, 2021).

“The management of the National Center for Nonprofit Development has approved a fundraising regulation for charitable organizations. The aim is to enhance compliance in nonprofit organizations and transparency in fundraising activities, ensuring the rights of donors and utilizing donations for their intended purposes. Additionally, it seeks to strengthen oversight of donation programs, regulate high-risk practices to prevent money laundering and terrorist financing, and strive for governance in cash and in-kind donations” (Okaz, 2023).

In 2021, the Ministry of Human Resources and Social Development (MHRSD) produced a brochure on CSR strategy for Saudi companies. This strategy was developed by MHRSD as part of the Vision 2030 transformation programs to encourage the adoption of CSR by Saudi companies. The strategy was based on international best practices contributing to the advancement of CSR. It indicates that CSR is not yet well-developed in Saudi Arabia and that Saudi companies lack a clear approach to CSR. The strategy adopts voluntarism as an approach to implementation and indicates that CSR should be voluntarily implemented by Saudi companies. It also outlines how responsible companies should manage their CSR through economic, social, and environmental activities. However, the full strategy has not yet been announced and implementation has been hesitant.

“It appears that Saudi companies are somewhat lagging in CSR field, where individual contributions from private sector institutions prevail. Additionally, there is a general absence of a culture of corporate social responsibility..... A total of 12 studies have been conducted on the best practices of corporate social responsibility in leading countries in this field to enable further understanding of CSR in Saudi Arabia” (MHRSD, 2021b, pp. 20,25).

In summary, normative pressures to adopt CSR began in Saudi Arabia following the establishment of SAGIA in 2000, driven by the desire to attract new local and foreign investments. SAGIA adopted an approach to enhancing the country’s competitiveness by promoting responsible business practices. This has led to the establishment of organizations that promote CSR activities to boost the country’s competitiveness both locally and globally, and the adoption of official but voluntary policies, guidelines, and indexes to encourage CSR. In the late 2000s, Saudi companies recognised the need to adopt responsible business practices and have also started to adopt international standards for their strategic CSR, which has led to the adoption of various responsible practices such as philanthropy and environmental protection. Interestingly, CSR education and academic research have lagged behind the adoption of CSR activities but have been driven by the need to meet international accreditation standards for business schools. Following the adoption of

the new governmental plan (Vision 2030) in 2016, the country announced the CSR strategy for Saudi companies as well as the CSR quality control standards. This analysis shows that normative pressures for the adoption of CSR (professionalism) arose early in 2000, peaked between 2008 and 2015, declined between 2015 and 2020, and have been readopted differently after 2020.

Cultural-Cognitive Pressure

Cultural cognitive pressure is the third pillar of institutional theory (Scott, 2014), which suggests that organizations can be subject to mimetic isomorphism, which occurs when organizations adopt business practices similar to those of other successful organizations to gain legitimacy in uncertain contexts. Mimetic isomorphism demonstrates the pressure of culturally desired and valued organizational structures and practices (Clegg, 2010). Cultural cognitive pressures may either support or restrain specific organizational behaviour, with organizations promoting behaviours that confirm shared societal beliefs and conceptions. Organizations tend to participate in business practices that are in line with societal frameworks and interpretative standards. CSR activities that are socially appreciated and practiced by industry leaders are more likely to be adopted by organizations. Given the relevance of cultural cognitive pressure in creating specific organizational behaviour, this study investigates how shared social understandings, interpretive frameworks, cognitive frames, and sets of collective meanings can be used to explain the historical evolution of CSR in Saudi Arabia.

Given the method provided in chapter three, social understandings, frameworks for interpretations, cognitive frames, and sets of collective meanings that are established for shared social beliefs were investigated to study cultural cognitive pressures that impacted CSR. The analysis was divided into two phases. First, media, experts' speeches, and corporate reports were examined to capture evidence of cultural cognitive pressures. This step captures patterns related to cultural cognitive pressures and identifies their impact on CSR. Second, those aspects were categorized historically based on the dates when they emerged, peaked, or diminished, enabling the historical examination of CSR in light of the evolution of cultural cognitive pressures.

Analyzing cultural cognitive pressures in each setting, on the other hand, necessitates a close investigation of national systems, socially shared meanings, and frames of interpretation. As previously said, Saudi Arabia has a unique context that emphasizes specific social rules that control the whole country, including businesses. Since the establishment of modern Saudi Arabia in 1932,

the country has used Islamic teachings as the basis for its laws and regulations, emphasized the role of national capabilities in advancing development plans for both the public and private sectors, and ensured full adherence to cultural traditions (MoP, 1970). This strategy has had a significant impact on every single facet of society and has been used by the government to legitimate social movements.

This strategy is visible when the state communicates and collaborates with religious leaders to legitimize new decisions related to social changes. For example, religious authorities have traditionally been involved in decision-making on women's rights by referring to Islamic teachings. This was the case with the issue of women's ability to drive, which was prohibited for a long time due to the belief that it violated Islamic teachings. However, after gaining new opinions from religious leaders that women driving does not violate Islamic teachings, the country lifted the ban on women driving in 2017.

“Because the ruler has pointed out the negative consequences of not allowing women to drive, and after considering the majority opinion of the Council of Senior Scholars that the Islamic ruling on this matter, in terms of the default principle, is permissibility, and that they do not see any prohibition in allowing women to drive” (SPA, 2017).

This example applies not only to religion but also to other factors used to legitimize new societal developments. Culture is one of the factors commonly acknowledged for providing legitimacy to societal changes. For example, when the Minister of Civil Services claimed that Saudi employees were less productive in 2016, there was a very significant reaction against him. Because his speech was deemed to be culturally offensive, this announcement created a strong reaction in the media, newspapers, and social platforms, with many criticizing his speech and attacking him aggressively. The collectivist characteristic of Saudi society is the driving force behind the wave of ideas.

“The minister's statement has sparked widespread controversy and received significant criticism: The statements made by Al-Araj have sparked controversy on social media, with demands for the minister to publish the study that proves the low productivity of government employees” (Alotaiby, 2016).

In contrast, the Crown Prince used to talk about the great capabilities of Saudis in most, if not all, of his speeches that include announcing new projects or social changes to legitimate those new developments. Similarly, nationalism has been largely regarded as a societal factor that lends legitimacy to social movements. This is evident when examining Saudi regulations that

differentiate between local and non-local residents. While expatriates are subject to taxes and fees that do not apply to locals, they are also unable to benefit from many governmental and social services. For example, when Saudi Arabia imposed taxes for the first time in the country in early 2018, the government explained this move as being due to the country's poor economic growth. However, locals were given some benefits, such as lower VAT costs, to legitimize this decision. Other examples of this differentiation include the labour law, which treats Saudis and non-Saudis differently when determining their rights, non-Saudis being prohibited from holding senior positions (SAMA, 2019), non-Saudi children not being admitted to schools based on talent, and non-Saudi employees not being allowed to register for social security. The Crown Prince stated:

“We have incredibly impressive and remarkable Saudi mindsets, especially among the youth. They possess strong energy, courage, high culture, and great professionalism. All that remains is taking action. Our ambitions will overcome these challenges, whether it be unemployment, housing, or any other issues” (AlWatan, 2021).

The analyses of media, experts' speeches, and corporate reports reveal three major aspects that shape shared social meanings which are religion, culture, and nationalism. However, historically, these aspects have received different levels of social acceptance since the establishment of modern Saudi Arabia. Table 4.4 explains this evolution:

Table 4.4: Evolution of Cultural Cognitive pressures

Aspect/ Period	Before 1980	1980-1999	2000-2015	2016-2022
Religious Duty	Accepted	Significant influence	Influential	Socially Respected
Culture	Influential	Influential	Influential	Socially Respected
Nationalism	Influential	Influential	Influential	Significant Influence

Religion has always been an important aspect of life in Saudi Arabia. The founder, King Abdulaziz, ensured that the Qur'an and Sunnah serve as the country's constitution. Other kings have also imposed Islamic teachings and awarded respect and recognition to religious scholars. This has elevated Islam's social and economic importance to the point that not only social life is governed by it, but also business practices must comply with Islamic teachings. Prior to 1980, when the country was less developed and Saudi organizations were at an early stage, Saudi society dealt with Islam as a religion of faith, with Islamic teachings driving social interaction rather than

being a governance tool for business practices. In a published interview, the CEO of AlJazira Bank stressed the Islamic roots of CSR concept:

“The concept of social responsibility in banking is primarily derived from the Islamic concept of social solidarity. The global concept of corporate social responsibility has evolved as an institutional practice in advanced industrial capitalist countries. However, it remains essentially a process of "re-exporting" an Islamic concept that was established fourteen centuries ago” (AlHoshan, 2013).

However, in the 1980s, with the rise of Islamic fundamentalism, Islamic teachings began to be used to govern many aspects of social life including businesses. For example, until 2003, religious scholars upheld their decision to prohibit the operation of insurance companies in the country because they believed insurance was incompatible with Islamic teachings. Until 2016, banks and service companies were not allowed to welcome male and female customers or employees in the same facility, as religious scholars imposed their idea of segregating males and females. In his speech, Sheik Sulaiman AlRajhi, a businessman who built his fortune mostly after 1980 and is widely regarded as Saudi Arabia’s top philanthropist, said in a 2015 interview with CNBC:

“Islamic teachings guided me throughout my business journey... my business aims to provide value for Muslims.... The money is for Allah (God) and should be invested for the sake of getting a reward from Allah.... Businessmen should think of poor people in order to comply with Islam’s rules..... business practices should be in line with Islamic teachings regardless of their impact on profit margins” (AlRajhi, 2008).

This speech affirms the importance of Islamic teachings in Saudi society and explains how businessmen incorporate Islamic values within their business models. Sheik AlRajhi emphasized the importance of business in society from a religious perspective and assured the need for Islamic-related policies in the business environment. He never explained his business models or his business strategies in his speeches, instead, he continuously focused on the importance of religion in his business companies. Moreover, he announced donating one-third of his fortune to an Islamic endowment as a charitable contribution to advance social policies under an Islamic umbrella. This approach aligns with the strategy adopted by NCB in the 1990s (40 years after its establishment) when the bank announced its conversion to Islamic banking as a way to better serve the community:

“Islamic banking services were introduced early in 1992 in recognition of NCB’s responsibility towards the economic and social development of the kingdom and to

provide non-traditional banking services to a wide section of the population.... NCB is determined to become the leader in Islamic banking in the region" (NCB, 1993, p. 22).

Despite the importance of religion in Saudi society, the religious discourse has abated in corporate reporting since 2016, with few corporations now linking their business models and strategies to religion. Looking at the media and social media, it is clear that Saudi companies prefer to talk about culture and nationalism rather than religion to gain legitimacy. For example, in its 2021 annual report, STC emphasized its national goals as:

“promotion and development of the telecommunications sector in the Kingdom of Saudi Arabia so as to serve Saudi society, achieve national development plans, effectively contribute in strengthening the national economy, and achieve rewarding returns for its shareholders, in line with the objectives of National Transformation Program 2020 and Saudi Vision 2030” (STC, 2021a, p. 10).

This does not imply that Saudi companies disregard Islamic teachings, but rather that they emphasize other shared social meanings throughout their discourse. Similarly, nationalism and culture are not new concepts in corporate and business discourse, since they have been and continue to be active social aspects influencing organizational behaviour. For example, Sheik AlRajhi, who was cited as an example of a religious businessman, demonstrated his support for the nation. In his interview with CNBC, he stated:

“I have to serve my country and my nation, because we all should work to develop our nations and countries” (AlRajhi, 2008).

Looking closely at his speeches, it is evident that he prioritized religion over nationalism, which was the same approach adopted by STC and SAVOLA prior to 2016. Surprisingly, in later years, this approach has shifted toward nationalism and culture, as indicated by STC’s goals. Moreover, Sheik AlRajhi has switched his annual donations from the Islamic endowment to a new national philanthropy platform that serves national goals rather than Islamic ones.

The analyses of media and corporate reports indicates that nationalism and culture have been influential across Saudi society. NCB was founded in 1953 due to a nationalism-based dialogue between the founder and King Abdulaziz, who was convinced of the need for a Saudi national bank. Since its establishment, NCB has consistently used nationalist discourse in its reports and has consistently worked to allocate resources to advance national goals. Following 1980, the government encouraged a nationalist approach to business organizations by providing them with

special support that advanced national goals and socially contributed to national charities and donations (MoP, 1985).

“The most important factor governing such elevating achievements of the bank rests with the vast development schemes and expansion programs devised energetically by the Saudi Arabian Kingdome through the coherent collaboration of government and public...We, as a national bank, are always alert to utilize our entire resources towards the general uplift of the country to fulfil our national role” (NCB, 1956, p. 3).

Nationalism and culture have remained significant in Saudi society for the past 70 years, and they gained prominence after 2016 when corporations came under public scrutiny if they did not support national goals. Culture, which is largely influenced by the Arabian Bedouin (tribal) traditions, has long been a core issue in Saudi society and has had a huge impact on organizations. Business leaders argue that their organizations have a responsibility to maintain Saudi traditions and culture. This can be clearly seen when looking at the annual reports of most companies, which use cultural imagery in their discourse. This strategy is adopted by companies across industries to legitimize their businesses through cultural impact. In recent years, cultural signals and symbols have been greatly promoted by the media and public discourse and have been widely exploited in corporate advertisements and commercial promotions. This strong cultural emphasis followed the publication of the recent official plan (Vision 2030), which calls on Saudis to engage in new social reforms mandated by this plan.

“This program aims to empower women, develop their skills, raise their efficiency, and utilize their energies according to the Vision 2030 objective... that contribute to the creation of investment opportunities for these women through the display and marketing of national products... to empower non-profit organizations and associations by developing their capabilities to design and implement sustainable projects that align with Vision 2030” (NCB, 2021, p. 81).

In summary, three significant cultural cognitive pressures evolved in Saudi Arabia with the establishment of modern Saudi Arabia in 1932: religion, culture, and nationalism. These three aspects emerged early in the country due to conditions that advanced religion, emphasized the Arabian tribal culture, and evolved within a nationalism umbrella. Initially, all three aspects had a limited impact on national business systems, becoming more influential in later years depending on the country’s social developments which were mostly directed by the state. Tribal culture exerted and continues to exert cultural cognitive pressures because these cultural frames are widely accepted throughout Saudi society and organizations cannot violate them. Nationalism, the closest

component to culture, had always been influential in Saudi society, but it gained significant prominence after 2016 when the new transformation plan (Vision 2030) advanced this aspect to legitimize new social movements and changes. Prior to 1980, religion had a moderate influence on social norms, but it became significant during the years of Islamic fundamentalism and then declined after 2000. The influence of religion on business and social relationships has declined since 2016 when Saudi Arabia enacted new social and economic reforms in accordance with Vision 2030.

Summary of the Historical Evolution of Institutional Pressures

The analyses of institutional pressures in the Saudi context reveals a variety of factors that have shaped the three pillars of institutional theory, namely regulative, normative, and cultural cognitive pressures. These pressures are shaped by Saudi Arabia's unique national, social, and business systems, with the state playing a vital role in shaping those pressures over time. This is related to the power of the state in Saudi Arabia, which grants privileges to specific actors, including members of the ruling family, religious scholars, and contributors to the success of governmental plans. All of these actors' act in accordance with Saudi culture, which emphasizes collectivism, respect for status, and uncertainty avoidance. However, there were insufficient historical business-related resources in Saudi Arabia in the early stages of modern Saudi Arabia's creation in 1932, which hindered extensive analysis of institutional aspects. Table 4.5 presents the historical evolution of institutional pressures in Saudi Arabia.

The data show that both regulative and cultural-cognitive pressures preceded normative pressures. This is because Saudi Arabia was only created as a modern state in 1932 after a long period of wars, during which the government sought to maintain its cultural roots and characteristics to legitimize its existence. Afterward, the country prioritized regulations supported by religion and culture and accepted by society. In terms of CSR, institutional pressures evolved over time due to various factors influencing these pressures, supporting the notion of institutional entrepreneurship, which advocates for the formation of new institutions over time and space. Prior to the 1990s, the notion of CSR was not institutionalized in Saudi Arabia. However, early CSR activities were substantially impacted by institutional pressures. Prior to the conceptualization of CSR as a business concept, cultural cognitive pressures represented by religion, culture, and nationalism significantly contributed to CSR activities. However, these cultural cognitive

pressures have changed historically in accordance with shifts in society's level of acceptance of each of their aspects.

Similarly, regulative pressure, represented by formal and informal regulations, evolved over time in response to social movements within Saudi society. Different regulations emerged over time in Saudi Arabia, emphasizing various facets of societal development and ethical corporate practices. This is evident in the way the content of the Saudi regulations has changed over time. For example, in Saudi Arabia, environmental care and protection only became an issue after the year 2000, when the country decided to be open to new business opportunities. Another example of responsible business practices that were encouraged by informal regulations just after 1980, when the country tried to cut back on social support due to economic constraints, is philanthropy. On the other hand, normative pressures related to professionalism only emerged during the 2000s in response to the government's plans that encouraged globalization and the adoption of Western practices. CSR was incorporated into the curricula in response to business schools' involvement with international accreditation bodies, while a small number of Saudi corporations adopted international sustainability standards, as part of their internationalization. However, local professional efforts were limited to two major organizations, SAGIA and KKF. Currently, following the achievement of the new governmental plan (Vision 2030), institutional pressures are being applied to adopt the international approach through strategizing CSR and better utilizing international standards.

Table 4.5: The Historical Evolution of Institutional Pressures in Saudi Arabia

Pressures/ Period	Period				
	1954-1969	1970-1979	1980-1999	2000-2015	2016 -2022
Regulative Pressures	HR	HR	Employees	Talented HR	Talented HR
	Infrastructure	Infrastructure	Culture	Global Agenda	Global Agenda
	Social Development	Social Development	Social Care	Active Society	Vibrant Society
		Education & Training	Training	Education & Training	Education & Training
			Religious Duty	Religious Duty	Volunteering
			Philanthropy	Philanthropy	Regulated Philanthropy
				Civil Rights	Human & Civil Rights
				Environmental Care	Environment & Sustainability
Normative Pressures				SAGIA Guidelines	Saudi CSR Strategy
				Guidelines of KKF	Donation Platforms
				SARCI	SASO Guidelines ISO 26000
				GRI	GRI
				Research & Education	Research & Education
				CSR Awards	
Cultural Cognitive Pressures	Religion: Accepted	Religion: Accepted	Religion: Significantly Influential	Religion: Influential	Religion: Socially Respected
	Culture: Influential	Culture: Influential	Culture: Influential	Culture: Influential	Culture: Socially Respected
	Nationalism: Influential	Nationalism: Influential	Nationalism: Influential	Nationalism: Influential	Nationalism: Significantly Influential

4.4. Conclusion

This chapter examines and documents the origins and institutional pressures that led to the development of CSR in Saudi Arabia. It explores the question of where CSR came from, identifying religion, culture, business-state interaction, and Western CSR activities as major influencing factors in the articulation and development of Saudi CSR. This chapter explains the empirical role of each of these factors in supporting CSR activities in Saudi Arabia. The second part of the chapter explores the historical impact of three institutional pressures on the development and implementation of CSR in Saudi Arabia.

Chapter Five: The Evolution of CSR Activities

5.1 Introduction

This research investigates the historical evolution of CSR in Saudi Arabia, by examining CSR activities and logics in the context of institutional theory. As mentioned in the previous chapters, CSR activities and logics need to be historically examined across various periods to understand their historical evolution. This chapter contributes to the second research aim: to *provide a historical analysis for the evolution of CSR activities in Saudi Arabia*. To achieve this aim, this study takes a historical approach by looking back at the early roots of CSR activities rather than focusing solely on CSR disclosure, recognising that the concept of CSR was not yet widely established in Saudi Arabia until the 1990s. The analysis focuses on CSR activities in Saudi corporations examining how they evolved and how different institutional pressures influenced them. This approach takes into account the epistemological perspective underlying this research and enables the development of interpretations relevant to discovering CSR transformation (Maclean et al., 2016). The importance of historical periodization was stressed by various researchers, emphasizing the need to examine different periods in an organization's history to combine theory and history and reach relevant conclusions (Davis, 2010; Rowlinson et al., 2014). This method enables changes in Saudi Arabia's CSR activities to be viewed in the context of institutional changes, which contributes to the CSR literature and practices in developing countries, particularly in the Middle East.

This chapter adopts Braun and Clarke's thematic analysis to achieve the second research goal and answer the question of *how* CSR activities evolved in Saudi Arabia. This chapter is organized as follows:

First, by investigating corporate reports for four cases, this chapter explores historical CSR activities in Saudi Arabia. The identification of CSR was crucial to conducting a systematic analysis. As stated in chapters one and two, I have defined CSR as *responsible corporate behaviour that permits voluntary sacrifices of corporate resources for the public good without considering direct economic benefits*. This definition enables a systematic historical review of CSR activities to be conducted across the case companies while ignoring variances over time.

Next, the chapter draws on the historical periodization explained in chapter four and discusses the evolution of CSR across different periods in light of the differences in institutional pressures.

5.2 CSR Activities

To identify CSR activities implemented by organizations in Saudi Arabia across various periods and in light of various institutional pressures, a well-designed periodization process was required, in which the findings described in chapter four were used as the foundation for identifying CSR activities and their evolution over specific periods (see section 4.3). More specifically, given that chapter four described how the Saudi institutional context was exposed to varied types of institutional pressures across time, it was necessary to identify specific CSR activities that occurred during each of these eras. This process was required to organize a historical examination of the evolution of CSR activities and analyse the impact of institutional pressures on corporate responsible behaviour. This approach was guided by the CSR definition adopted in the current study to assess and draw conclusions on CSR activities systematically and thoroughly. It should be noted that the term CSR was first coined in Saudi corporate reports in 1994 by the National Commercial Bank (NCB), highlighting the late recognition of CSR as a well-articulated corporate practice in Saudi Arabia. However, this research tracks the development of CSR activities since the early 1950s to gain a deep understanding of their evolution.

Given that NCB was the only case company established before the late 1970s, the analysis concentrates solely on NCB before the 1980s and includes other companies in subsequent years. Drawing on the results stated in chapter four and the methodology described in chapter three (Braun and Clarke's, 2006), this chapter presents the evolution of CSR activities throughout five time periods: The first period (1954-1969), the second period (1970-1979), the third period (1980-1999), the fourth period (2000-2015), and the fifth period (2016-2022). This periodization process facilitates the implementation of a historical approach to assess the evolution of CSR activities in Saudi Arabia. The results of the analyses of these data are described in the following subsections.

5.2.1 Early Stage of CSR Activities During the 1954-1969

This period represents a critical phase in Saudi business history, with only a few companies operating throughout the country, which had only recently been established as a modern state. However, the rapid increase in oil demand after World War II (WWII) had a significant impact on

the growth of Saudi Arabia's revenues and expenditures, forming a wave of demand for business organizations that could contribute to Saudi Arabia's social and economic growth (Abdeen & Shook, 1984). This unique backdrop of an oil-rich country with significant revenues created an opportunity for new companies to be established that could contribute to the country's development (Niblock & Malik, 2007). Nonetheless, this environment that supported the emergence of new businesses, such as NCB, was characterized by high uncertainty due to the lack of business expertise and the absence of governance and control systems in Saudi Arabia. During this period, new organizations were able to freely manage their voluntary activities while facing few professional pressures.

The analysis reveals that there was no existing concept or well-established CSR practices in Saudi Arabia during this period, given the lack of a clear CSR discourse. NCB, on the other hand, engaged in a variety of CSR activities (according to the definition of CSR adopted in the current research), concentrating on the social dimension of CSR to contribute to the social developments led by the government during that time. Specifically, NCB focused on the socioeconomic issues that Saudi Arabia faced during that time, such as housing, employability, and human resource (HR) development. Additionally, NCB actively responded to the social acceptance of religious duty by allocating resources to serve Muslim pilgrims visiting the country. Table 5.1 presents major themes of CSR activities in Saudi Arabia during the first period (Appendix 2 presents the coding structure), while the following part discusses CSR activities.

Table 5.1: Themes and Sub-Themes of CSR Activities During 1954-1969.

Sub-Themes of CSR Activities	Themes of CSR Activities
Contributing to Housing Problem	Socioeconomic Development
Encouraging Employability	Employability and Empowerment
Human Resources Development	
Serving Muslim Pilgrims	Philanthropy

Even though NCB first addressed the concept of social responsibility in its reports in 1994, it had engaged in some CSR-related activities because of commercial and economic environments governed by the country at that time. During the 1950s, NCB focused on three important concerns that the Saudi government considered national challenges, which were housing, human resources development and employment. These were not the only focus areas for its CSR activities during

that time, as the bank considered serving Muslim pilgrims as a critical issue within its non-operational activities.

Theme: Socioeconomic Development

The analysis identified that NCB's CSR activities during the first period was "Contributing to housing problem". NCB released its second annual report in 1955, with a cover page displaying a picture of a building constructed by NCB in Jeddah (the city where NCB was founded) portraying that project as a contribution by the NCB to solving the country's housing problem with no indication of the bank's financial return. NCB stated:

"This is one of the buildings to be erected by the bank to provide residential quarters to the public" (NCB, 1957, p. 1).

"This is part of our contributions that enables the public to find affordable homes" (NCB, 1958, p. 3).

Moreover, NCB asserted its efforts to contribute to Saudi Arabia's development through its major investments in the construction sector, which was one of the major sectors the country focused on throughout the 1950s and 1960s.

"The bank is carrying out building constructions to cope with the needs of the country for which a separate department has been organized under the name of The Projects Office of the National Commercial Bank... our bank continued to encourage the establishment of those productive projects by taking part in its formation or by providing the required affordable finance" (NCB, 1958, p. 10).

Theme: Employability and Empowerment

The analysis also revealed the theme of "Employability and Empowerment," which was underpinned by two primary sub-themes: "encouraging employability" and "human resources development". The first training scheme at NCB was established in 1955 to enhance the efficiency and employability of Saudi youths to meet one of the national priorities. The program was carried out as peer training by hiring highly qualified non-Saudis to work at different branches and train Saudi youths. Moreover, NCB established the first training scholarship program, where Saudi youths received practical training in developed countries. NCB general management stated:

"The general management reinforce NCB branches with experts and efficient hands from neighbouring countries so as to obtain the high level by providing due training to the youth of Saudi Arabia for raising up their efficiency..... In order to give opportunities for the youths of Saudi Arabia for the achievement of practical training

....., the general management of the bank decided to send up a number of educated youths to Europe and United States of America for practical training”, (NCB, 1955, p. 8).

These socially responsible activities were sustained and evolved over time as NCB expanded its efforts in developing Saudi human resources by establishing a training centre in Jeddah in 1959 to train Saudi youths seeking careers in the banking sector. In 1960, NCB broadened its overseas training programs to include a degree education program. It signed an agreement with the Ministry of Education to send Saudi students (regardless of their employment status) overseas, mainly to England, to study commerce, economics, and banking.

“The bank has continued sending selected batches of Saudi youths to the foreign banks for further studies and practical training...an agreement has arrived between the Ministry of Education and the Management of the bank to depute 8 students to join universities of England” (NCB, 1960, p. 11).

NCB launched its first employee welfare program in 1967, adopting rules and regulations to address employee concerns. This program aimed to increase employee loyalty while also keeping the bank up to date on the new developments at the country level. Considering the employability of Saudi citizens as a driving force for such a program, NCB stated:

“The general management, motivated by its desire to bring welfare, security, and stability to all members of the staff and their dependents, had formed a committee of high ranking officers to finally approve a number of rules and regulations governing employees’ affairs including in particular schemes of saving and provident funds, all of which, are aimed to lay down soiled foundation for encouragement and welfare to all employees. Citizens in particular” (NCB, 1967, p. 11).

Theme: Philanthropy

The third theme is Philanthropy. As the bank expanded its CSR activities, it focused on providing resources to serve the needs of Muslim pilgrims. This initiative demonstrates the bank's commitment to philanthropy and community engagement, as NCB invested in serve Muslim pilgrims by constructing a hotel in Medina, one of the two holy cities in Saudi Arabia visited by pilgrims during their Hajj or Umrah. Interestingly, NCB regarded the project as part of its social contribution and associated the establishment of this hotel with one of the major issues impacting the whole country, namely the hosting of Muslim pilgrims. NCB described the hotel's establishment as follows:

“Illustration of the bank’s role in funding construction projects and in providing comforts to pilgrims”(NCB, 1960, p. 1).

In summary, NCB was an early adopter of CSR activities, devoting part of its resources for public benefit. During the 1950s and 1960s, the main focus was on social contributions centred around human resources development, enhancing citizens’ employability, solving the housing and construction problem, and serving Muslim pilgrims as part of the Saudi culture that ensures religious duty and hospitality. Table 5.2 shows the linkage between institutional pressures and CSR activities during the first period, based on the analytical results of dominant institutional pressures presented in Chapter Four.

Table 5.2: Themes of CSR Activities and Institutional Pressures (1954-1969).

First Period: 1954-1969		
Institutional Pressures		Themes of CSR Activities
Regulative	HR	Socioeconomic Development Employability and Empowerment Philanthropy
	Infrastructure	
	Social Development	
Normative	NA	
Cultural Cognitive	Religion: Accepted	
	Culture: Influential	
	Nationalism: Influential	

The results presented in Table 5.2 show CSR activities and dominant institutional pressures during the first period when only regulative and cultural cognitive pressures were observed. This period reflected an early era for contemporary Saudi Arabia when the government focused mainly on basic development needs such as human resources, infrastructure, and social empowerment by establishing governing regulations that allowed the state’s goals to be realized (Wright, 1996). Furthermore, cultural cognitive pressures reflected the culture rooted in Saudi society (religious duty and Arabian Bedouin culture) and the nationalism that emerged as a result of the country’s unity in 1932. NCB successfully responded to those pressures by devoting some of its resources to support societal needs, by establishing policies to meet regulatory requirements (human resources, infrastructure, and society empowerment) and by meeting cultural expectations (religious duty and nationalism). This analysis provides empirical evidence in line with the core tenets of institutional theory, which posits that both regulatory and cultural pressures exert

influence on businesses' adoption of CSR frameworks. Specifically, these pressures act as stimuli, simulating societal demands generated by governmental regulations and cultural norms. Consequently, they play a facilitative role in fostering the establishment of social meanings within organizations. Moreover, the analysis reveals that organizations, operating in uncertain environments with limited business experience, tend to adopt CSR activities to some extent in response to prevailing institutional pressures.

5.2.2 CSR Activities During the Second Period 1970-1979

This period witnessed dramatic economic growth in Saudi Arabia because of the surge in oil revenues, creating an opportunity for Saudi corporations to grow and expand their business operations (Bowen, 2014). For example, the total assets of Saudi banks expanded 20 times between 1970 and 1979 (SAMA, 2000), providing a clear indication of the country's economic growth and the inflow of oil money. Furthermore, the year 1970 witnessed the creation of the first country-level plan (First Development Plan), which aimed to improve the quality of life for Saudi citizens by enacting significant reforms to the country's economic and social structures. This increased competition pressures across various industries as companies competed to gain market share and benefit from accelerated economic growth. In our case, NCB used its annual reports during the period 1970-1979 to explain its role in supporting and advancing governmental goals.

"It is gratifying that the bank recorded significant increase and diversification in its services to the Saudi Arabian economy" (NCB, 1971, p. 8). "Our bank, as in previous years, continued its distinctive contribution to the economic growth and activities through modernizing and diversifying banking and financial services to the community and to corporations" (NCB, 1974, p. 20).

As a result, firms in Saudi Arabia paid less attention to CSR activities in the 1970s as they preferred to focus more on their growth, benefiting from the country's economic prosperity, which fostered business development. However, the institutional context during that time created reasonable incentives for those corporations to strengthen their ties to society by supporting socially responsible behaviour to achieve social objectives. The analysis reveals that Saudi corporations kept their existing CSR strategies of focusing on the social impact, while implicitly paying attention to the ethical aspect. Table 5.3 presents the notable themes and sub-themes of CSR activities in Saudi Arabia during the 1970s.

Table 5.3: Themes and Sub-Themes of CSR Activities During 1970-1979.

Sub-Themes of CSR Activities	Themes of CSR Activities
Contributing to Community Development	Socioeconomic Development
Encouraging Employability	Employability and Empowerment
Human Resources Development	
Serving Muslim Pilgrims	Philanthropy
Equality	Fair Operating Practices
Diversity	

Saudi Corporations continued and expanded their earlier CSR activities during the 1970s, focusing on socioeconomic development, employability and empowerment, and philanthropy and giving. However, the year 1977 witnessed a substantial shift toward equitable operating practices, granting females and non-Saudi employees some privileges that had previously not been prevalent in Saudi Arabia.

Theme: Socioeconomic Development

In terms of socioeconomic development, NCB highlighted its efforts by explaining its role as the leading Saudi bank in financing various initiatives and projects that were considered significant for the Saudi economy at that time. These contributions went beyond addressing the housing problems to include the healthcare sector as the bank financed medical facilities at hospitals as part of its support to the country's development (NCB, 1978). In 1978, NCB provided return-free financing for the establishment of a public hospital in Hofuf and displayed a picture of the facilities that were financed (NCB, 1978, p. 10). Similarly, NCB presented images of various projects financed by the bank, including the Jeddah electricity generating plant and the Diriyah clinic (NCB, 1978, p. 8), as part of its contributions to socioeconomic development

Theme: Employability and Empowerment

During the second period of analysis, the employability and empowerment of human resources remained a critical issue for Saudi corporations. However, these activities experienced significant expansion during the 1970s, reflecting the growing importance of developing a skilled workforce and the need for training and development programs. NCB continued to prioritize employability as one of its social priorities, committing to hiring more staff and offering all employees greater financial incentives to increase productivity. To this end, the bank established a new plan for employee benefits, job evaluation, and savings plans to ensure fair compensation and promotion

practices. In keeping with its socially responsible position, NCB announced a financial contribution to employee savings plans and approved a 20% increase in excess funds for the families of employees who had to leave their jobs due to illness or death. Mainly, these activities were aimed at encouraging more Saudi citizens to join the labour market and contribute to economic prosperity.

“During 1987, NCB updated its employee benefit package and commenced job evaluation system in order to ensure that each employee is properly and fairly compensated... The families of our employees who stop working for reasons of ill health or death will receive their accumulated saving plans and gratuity equal to 20% of their saving” (NCB, 1978, pp. 10, 24).

During the 1970s, human resources development remained a critical issue for Saudi companies. As a result of recognising this problem, NCB expanded its training scheme, contributed to training of Saudis in sectors other than banking and finance, and partnered with international banking institutions to train Saudis. Meanwhile, NCB invited Saudi universities to collaborate with it to provide free training for Saudi students throughout their internship courses. Furthermore, NCB established a new state-of-the-art training centre that offered a wide range of training courses for Saudis seeking jobs in the private sector or entrepreneurship opportunities.

According to NCB:

“The objective of this expansion (training) is to have Saudi manpower provide 50% of doctors and highly qualified nurses needed in the Kingdom” (NCB, 1978, pp. 10, 24).

“This includes the introduction of a comprehensive training program help to solve our personal requirement difficulties” (NCB, 1974, p. 20). “NCB’s new training center is now complete and equipped language laboratory, closed circuit television and audio-visual aids. Training will be conducted in Arabic by highly qualified tutors” (NCB, 1979, p. 12).

Theme: Philanthropy

The bank continued its philanthropic activities by focusing on serving Muslim pilgrims by offering 24-hour banking and non-banking services in various locations, allowing pilgrims to enjoy reliable banking and accommodation services at lower costs in various locations.

“Our bank continues to render its usual 24 hours services to pilgrims through its branches in the holy cities and its seasonal offices at pilgrims’ entrance points.... our hotel is in operation to provide its services to pilgrims, a service which the bank shares with honour and pride” (NCB, 1975, p. 36).

The restricted nature of philanthropic activities during the second period of analysis is noteworthy, as the bank solely disclosed its involvement in serving Muslim pilgrims in the two holy cities. The scarcity of philanthropic activities during this period can be attributed to various factors. Firstly, the cultural emphasis on serving Muslim pilgrims played a significant role in directing the bank's resources towards fulfilling the needs of this specific demographic. Moreover, the limited availability of data from other companies further hindered the assessment of philanthropic endeavours during this period.

Theme: Fair Operating Practices

The first CSR activities that centred on fair operating practices emerged in the 1970s. On the one hand, NCB was a pioneer in allowing non-Saudi (expatriates) employees to participate in employee saving schemes and receive professional training, as both regulations and the nationalistic culture in Saudi Arabia restricts many companies from disclosing the benefits offered to non-Saudis.

“Last year we decided that all non-Saudi employees will receive pro-rate housing allowance payments based on years of service with the bank, became allowed to joining employee saving schemes and receiving professional training” (NCB, 1980, p. 22).

On the other hand, NCB declared in 1979 that it was introducing banking services to female customers. The latter was not allowed to enter banks due to the conservatism culture of the country. NCB was the first to address this issue by opening the first women's branch in Jeddah. The women's branch is a branch that exclusively accepts female customers who are served by female staff members. Males were not permitted to interact directly with female customers, or even to enter the branch. This step considered two gender-related issues. First, female customers will be served in Saudi Arabia for the first time under conditions that respect Saudi culture. Second, females will have job opportunities at banks for the first time, as all personnel at the women's branch should be female.

“In its continuous efforts to serve the Saudi community event better, the NCB pioneered banking service facilities for Saudi women who represent half of the total of our society... In compliance with the Islamic faith and the Sharia code, both (female) branches are staffed entirely by female personnel... It is worth mentioning at this point that the bank standing by its belief in the role of women in the society” (NCB, 1980, p. 25). “The branches are staffed exclusively by fully trained female bankers to comply with legal and religious regulations” (NCB, 1979, p. 16).

In general, CSR activities in the 1970s closely resembled those being adopted in the 1950s and 1960s. However, the depth and breadth of those practices have been expanded and evolved to include an ethical perspective on the respected social dimension. At the social level, Saudi corporations emphasized socioeconomic development, employability and empowerment, and serving Muslim pilgrims. At the ethical level, fair operating practices emerged while recognising female and non-citizens' rights. Drawing on the results of dominant institutional pressures presented in Chapter Four, Table 5.4 shows the linkage between institutional pressures and CSR themes during the second period.

Table 5.4: Themes of CSR Activities and Institutional Pressures (1970-1979).

Period: 1970-1979		
Institutional Pressures		Themes of CSR activities
Regulative	HR	Socioeconomic Development Employability and Empowerment Philanthropy Fair Operating Practices
	Infrastructure	
	Social Development	
	Education & Training	
Normative	NA	
Cultural Cognitive	Religion: Accepted	
	Culture: Influential	
	Nationalism: Influential	

Table 5.4 shows CSR themes and dominant institutional pressures during the second period (1970-1979) when only regulatory and cultural cognitive pressures were apparent. This period was characterized by dramatic economic growth in Saudi Arabia and a new approach to governing the country's future economic and social plans. The regulative pressures emphasized HR, infrastructure, social development, and education and training, while the cultural cognitive pressures ensured the role of religion, culture, and nationalism (MoP, 1975). CSR themes in Saudi Arabia reflected the impact of such institutional pressures while emphasizing the social and ethical dimensions of corporate socially responsible behaviour. Themes of socioeconomic development and employability and empowerment can be linked to regulatory pressures that strongly focused on HR and country-level developments, whereas cultural cognitive pressures were influential in encouraging Saudi corporations to ensure their philanthropic role in serving Muslim pilgrims as part of the Saudi religious and Arabian culture. Moreover, by emphasizing its commitment to serving citizens, NCB responded to the nationalistic cultural cognitive pressures.

Nonetheless, fair operating practices can be explained by recognising the evolution of regulatory pressures in Saudi Arabia during the 1970s, which emphasized education and training, allowing Saudi corporations to reflect this evolution through their CSR activities by devoting resources to females and non-Saudi employees. The analysis shows that organizations tend to adopt CSR activities in response to dominant institutional pressures not only in an uncertain environment but also in an expanding economic environment.

5.2.3 CSR Activities During the Third Period 1980 - 1999

This period marked the beginning of a new era in the Saudi national business system when Saudi Arabia found itself facing a sharp decline in oil prices and governmental revenues, as well as being confronted by a political uncertain environment as a result of the first Gulf War between Iraq and Iran, and the second gulf war between Iraq and Kuwait, both of which had negatively impacted the business environment and the country's economic and social development (Abdeen & Shook, 1984). This situation opened the door for Saudi Arabia to strengthen its relationship with Western countries and to gain from their expertise in improving major business sectors such as manufacturing industry and agriculture. Meanwhile, the government announced four development plans that focused on modernizing the Saudi community, improving the job market to accommodate more Saudis seeking employment, and focusing on social development, while emphasizing the importance of religion (MoP, 1985). In 1994, CSR emerged as a standalone concept in corporate reports. However, the negative economic growth influenced businesses and their operations, implying a negative influence on CSR activities. Table 5.5 presents major themes of CSR activities in Saudi Arabia during the 1980s and 1990s as compiled from NCB and SABIC reports.

Table 5.5: Themes and Sub-Themes of CSR Activities During 1980-1999.

Sub-Themes of CSR Activities	Themes of CSR Activities
Contributing to Community Development	Socioeconomic Development
Volunteering Activities	
Encouraging Employability	Employability and Empowerment
Human Resources Development (Training)	
Donations and Sponsorships	Philanthropy

Table 5.5 depicts important adjustments to Saudi Arabian CSR activities during this period, as some old practices vanished, and new ones emerged. Saudi firms continued engaging in CSR activities that supported socioeconomic development, and employability and empowerment, whereas fair operating practices were replaced by Philanthropy. In fact, during the 1980s and 1990s, CSR activities prioritized social and philanthropic activities while ignoring the fair operating practices that emphasized equality and diversity.

Theme: Socioeconomic Development

NCB began participating in volunteer activities that influenced Saudi society. NCB highlighted its involvement in various events organized by several organizations such as cleaning week, traffic week, and plantation week. However, NCB did not explain the nature of its participation but instead linked it to its role in developing national social activities. NCB was a pioneer in promoting volunteering activities among Saudi corporations. These initiatives were launched at the time when NCB highlighted its community engagement in its 1988 annual report under a section named “NCB and the Community”, indicating the evolution of the CSR concept. SABIC has also developed such socially oriented practices, by partnering with Saudi universities to advance social research related to local communities as well as to raise societal awareness about family health, road safety, and drug abuse.

“The banks headquarters witnessed numerous activities during 1988 as a direct result of its interaction with the community. It participated, for instance, in traffic week, tree planting week, cleanliness week and health week” (NCB, 1988, p. 11).

As part of its continuous contribution to the country’s economic development, NCB continued to support the country’s mega projects by offering favourable rates for financing projects that contribute to economic growth. Examples of these projects included financing the establishment of a sugar refining company in Jeddah, funding a project managed by a German contractor to establish cement companies in Saudi Arabia, and providing direct finance for the telephone system expansion contract awarded to AT&T at that time.

“The corporate and industrial banking division continues to assist the development of the kingdom’s basic industries through project finance by applying favourable rates that contribute to the development of various business sectors” (NCB, 1994, p. 14).

“During the year, NCB provided facilities packaged of SR570 Million to United Sugar Company for the first sugar refinery on the kingdom, and of SR156 Million for the

completion of the first dedicated grain storage and rice processing facility at Jeddah International Seaport" (NCB, 1994, p. 12).

"In another contribution to the development of the kingdom's infrastructure, NCB has become closely involved with the financing of the telephone system expansion contract awarded to AT&T by the Ministry of Post Telegraphs and Telephones. So far, the bank has provided facilities of US75 Million to help financing housing and offices" (NCB, 1994, p. 13).

Interestingly, SABIC unveiled its new strategy in late 1999, addressing its social responsibility for the first time in SABIC discourse and emphasizing the future goals for social care. In its words, SABIC stated as follows:

"SABIC adheres to its Islamic commitment to be a responsible global citizen. We are constantly mindful of our obligation to actively promote recognition and respect of industrial monitor and limit the ecological impact of our industries. We will support proven international environmental programs such as "Responsible Care" which recommend ways and means to maximize awareness of industrial, ecological, safety, health and social and educational projects throughout the Kingdom" (SABIC, 1999, pp. 14-15).

Theme: Employability and Empowerment

The analysis reveals that employability and empowerment garnered considerable focus from Saudi corporations during this specific period. In light of Saudi Arabia's conservative and religious culture, an important part of societal development was the empowerment of women by offering them relevant services and employment opportunities. Early in the 1980s, NCB opened new women's branches, justifying the profitable investment by pointing to NCB's commitment to community development. NCB clearly stated its commitment to providing its services following Islamic values by recruiting exclusively female staff to give services to female customers. NCB defended this strategy by highlighting the role of women in society and in the growth of the country given that they constitute half of the population. This clearly shows how the conservative culture of Saudi Arabia, the Sharia code, and Islamic teachings were all reflected in the way Saudi corporations conducted their operations. NCB stated:

"In its continuous efforts to serve the Saudi community even better, the NCB pioneered banking service facilities for Saudi women, who represent half of the total of our society. In compliance with Islamic faith and Sharia code, both branches are staffed entirely by female personnel and equipped with modern banking technology. NCB, standing by its belief in the role of women in society, has included in its future program plans to establish more ladies branches" (NCB, 1980, p. 25).

Moreover, female empowerment took various forms such as organizing a program to visit female students' schools and colleges to introduce them to NCB's banking services and explain how NCB can assist them in managing their funds and savings. Moreover, the bank developed a new program for children's savings inside women's branches, to provide an opportunity for Saudi women to open saving accounts for their children based on a daily saving scheme. This was the first program of its kind in Saudi Arabia that allowed females to manage funds for their children. These initiatives demonstrated NCB's dedication to serving the community through maintaining social contributions that could help the community to flourish at that time.

"Ladies branch has devised a new method for effectively developing the habit of saving in the children to enable females managing their children savings.... The purpose of ladies branches is to help women make judicious use of their personal funds and thereby funnel fresh capital into various sectors of the kingdom's economy" (NCB, 1982, p. 21).

At the level of human resources development, NCB ensured its role in enhancing Saudis' qualifications by launching a graduate training program catered to Saudi students in their third year. This program served as a funnel for recruitment opportunities for new Saudi graduates. Similarly, NCB's training centres evolved to offer various training programs in different cities. Meanwhile, NCB improved this program by providing those students with the chance to attend their program overseas. NCB continued its higher education scholarship program for sending Saudi students to reputable universities in the USA and UK.

"In 1988 the total number of employees reached 6804, of which 6561 are employed within the kingdom... The objective of our training centres is to enable the bank avail itself with qualified and competent personnel and also to augment the bank's Saudization program at the time of providing opportunity for a wide range of students to gain job skills" (NCB, 1988, p. 9).

SABIC took a similar approach, emphasizing the importance of Saudization as a major goal. In its 1980 annual report, the chairman addressed strengthening the academic and practical qualifications of young Saudis through education and on-the-job training as a core principle for SABIC's programs. As part of its social contributions to the development of Saudi human resources, SABIC established a new program for training university and school graduates. SABIC developed a training centre to enhance Saudi citizens' qualifications to enable them to join the workforce.

“SABIC today is perhaps the best example of the response of a developing nation’s industrial sector plan, to grow, to adapt, to train and develop its people at all levels... one of our goals is to make the most of the kingdom’s human resources and develop Saudi manpower” (SABIC, 1989, p. 25).

When the third development plan introduced the Saudization policy (i.e., the ratio of Saudi employees to non-Saudi ones), it became a part of labour regulations with a significant impact on hiring policies and procedures in Saudi Arabia. This policy maximized the importance of employability at the country level. As part of its Saudization campaign, NCB altered its discourse strategy in 1985 and focused its attempts to recruit and hire Saudi employees. Similarly, SABIC promoted the training of Saudi youths to leverage the Saudization percentage, reflecting how different businesses strived to contribute to the country’s overall growth by responding to governmental plans and adhering to its policies. Moreover, SABIC adopted the same approach as NCB in explaining the presence of non-Saudi employees when its managing director stated:

“We do not intend to rely on the use of foreign personal forever... our overall objective is to build up a supply of Saudi nationals that will constitute the major percentage of manpower need to operate all projects.” (SABIC, 1980, p. 9).

Both NCB and SABIC committed resources to enhance employability by offering better working conditions to Saudi employees. NCB opened the first club on Green Island in Jeddah for the exclusive use of its staff and their guests. The club featured a restaurant, a fitness club, and a range of sports activities meant to strengthen informal relationships among NCB’s employees. In its 1996 annual report, SABIC presented its function as an employer and addressed its role in hiring Saudis as follows:

“We recognize our responsibility as an employer in the communities in which we operate, dedicated not only to produce quality products, but also to make SABIC communities safe and clean, providing essential civic services and responsive to the needs of employees and their families” (SABIC, 1996, p. 23).

Theme: Philanthropy

An intriguing aspect of CSR activities during this period was the emergence of philanthropic donations in Saudi Arabia. They were widely recognised in religious societies with collectivist cultures. However, this practice first emerged in Saudi Arabia in the 1980s as a corporate strategy. For instance, NCB highlighted donations as the core of its social activity, with these donations (mainly cash) being directed to support mosques, fitness, and city development by creating public

parks, various charities (including women-supporting charities), schools, universities, and Quran memorizing organizations. Additionally, as part of its contributions to the growth of the Saudi community, NCB discussed its first initiative for children's welfare. The campaign consisted of awarding cash awards to both male and female children who successfully passed a writing contest organized by BASIM Magazine.

“The National Commercial Bank gave in 1994 both time and financial assistance in aid of many worth causes, large and small, local and national, from promoting road safety to protecting the national culture” (NCB, 1994, p. 25).

Philanthropic donations continued to expand in Saudi Arabia during the 1990s as NCB focused heavily on such activities and got involved in various initiatives involving financial support for societal causes such as National Civil Defence Day, the First Bank Fraud Symposium held in Saudi Arabia, and various educational, cultural, and medical charities. Moreover, NCB provided financial support to Muslim people affected by the war in Bosnia. This strategy was expanded in 1996 to continue concentrating on donations, awareness, and community contributions through supporting charitable organizations and national events. NCB announced a financial figure for its philanthropy activities for the first time in 1995, which was around SR 56.8 million. The figure was SR 87 million and SR 41 million in 1997 and 1998 respectively (NCB, 1998).

The inauguration of philanthropic activities occurred at SABIC during the same period, indicating the importance of institutional factors, especially when both companies followed the same approach to their philanthropic activities. SABIC recorded its donations and financial contributions to social needs, health and educational sectors, community activities, charitable organizations, and Saudi youth's intellectual and sporting achievements.

“SABIC has also paid increasing attention to defining and expanding its community programs... and contributing to charitable organizations by providing financial support” (SABIC, 1998, p. 13).

During the 1980s and 1990s, the most notable CSR activities in Saudi Arabia were social and philanthropy ones. However, the fact that SABIC started including environmental considerations in its annual reports in the late 1980s cannot be disregarded. SABIC addressed safety and environmental concerns as part of its marketing strategy implemented to increase its market share in Western countries. During the 1990s, SABIC developed safety guidelines to protect its

employees, customers, and the surrounding environment, underlying the need to follow the practices adopted by international corporations in safety and environmental aspects. Throughout its environmental discourse, SABIC adopted a responsive strategy that considered the expectations of the communities in which it operates:

“We understand and respect the public’s rising expectations regarding the impact of our operation and our products on the environment, and we are committed to protecting and enhancing the environment, wherever we work” (SABIC, 1996, p. 23).

Despite the environmental-related discourse provided by SABIC’s annual reports in the 1990s, the analysis reveals no evidence for specific CSR activities that took the environmental aspect into account.

Generally, Saudi corporations kept certain CSR activities, while adopting new ones in the 1980s and 1990s. This can be explained when the broader institutional and economic context in Saudi Arabia during that time is considered. CSR activities had evolved to include a greater focus on country-level priorities that emphasized socioeconomic development such as contributing to community development and volunteering, and employability and empowerment which aimed at encouraging Saudi employability through human resources development. However, equality and diversity that stress fair operating practices faded or were replaced by philanthropic activities that included donations and sponsorships. This situation cannot be fully described without understanding the contextual and institutional factors that affected the Saudi national business system during that time. Table 5.6 illustrates the relationship between institutional pressures and CSR activities during this period (1980-1999), based on the analytical results of dominant institutional pressures presented in Chapter Four.

Table 5.6 shows the influence of institutional pressures on CSR in Saudi Arabia during the 1980s and 1990s. Regulative and cultural cognitive pressures increased but normative pressures had no impact. During this period, these changes in regulative and cultural cognitive pressures produced an institutional evolution in Saudi Arabia, which was characterized by negative economic growth, lower governmental revenues, regional political chaos, and social reforms that prioritized Islamic teachings, social care, and cultural aspects. Regulative pressures attenuated the effect of culture and religious duty. The emphasis from human resources development to employability, from empowering society to social care and philanthropy, and from education and training to focus on training as a pipeline for creating jobs. Additionally, religion became more

prominent in Saudi Arabia during the early 1980s, when Wahhabism received more recognition and a stronger degree of enforcement within Saudi culture.

Table 5.6: Themes of CSR Activities and Institutional Pressures (1980-1999).

Period: 1980-1999		
Institutional Pressures		Themes of CSR activities
Regulative	Employability	Socioeconomic Development Social Employability and Empowerment Philanthropy
	Culture	
	Social Care	
	Training	
	Religious Duty	
	Philanthropy	
Normative	NA	
Cultural Cognitive	Religion: Significantly Influential	
	Culture: Influential	
	Nationalism: Influential	

In response, Saudi corporations reacted to such institutional changes by modifying their CSR activities. They continued to prioritize socioeconomic development, and employability and empowerment to meet the regulative pressures that emphasized related aspects. Saudi corporations adhered to the guidelines of Saudization by recruiting Saudi nationals and giving job seekers the necessary training to enhance their qualifications. However, such an approach overcame the ethical perspective that considered equality and the interests and rights of non-Saudi employees during earlier times in the country. This demonstrates the ability of regulatory pressures to influence CSR activities positively and negatively, as Saudi corporations sought to align their operations with the regulatory policy objectives. Even with other CSR activities such as women empowerment, Saudi corporations were extremely cautious when addressing such practices that may not be accepted from cultural and religious perspectives that evolved as part of the regulative pressures in the 1980s.

“In keeping with its prominent position and historic role of the kingdom’s economy and considering its dedication to improve standards of performance of its employees, NCB has incentivised the training programs throughout its branches... The training center facilities aimed at supporting the bank with qualified Saudi nationals” (NCB, 1982, p. 19).

“We continued to implement a gradual replacement of expatriates with Saudi managerial and technical persons” (SABIC, 1986, p. 14).

Saudi corporations in response to regulatory pressures to meet social care requirements set aside resources to serve and interact with local communities as part of CSR activities. Surprisingly, in the mid-1980s and after the emergence of government guidelines that encouraged philanthropy and direct financial support to achieve socially desired goals such as religion-related associations and activities, Saudi corporations adopted CSR activities that were considered financial philanthropic activities.

Since the early 1980s, the evolution of religious duty as a major aspect of both regulative and cultural cognitive pressures has advanced the role of religion in Saudi Arabia. Saudi corporations tended to address their CSR and non-CSR strategies in light of Islamic teachings and values, which significantly influenced the way they operate. For example, NCB emphasized its transition towards Islamic finance solutions and assured its adoption of Islamic values throughout its female branches (NCB, 1982). The petrochemical giant SABIC announced its new strategy in the 1990s, focusing on Islamic values as the main driver of its operations and corporate behaviour (SABIC, 1990). Such an approach was also evident when considering the philanthropic donations provided by Saudi corporations to Islamic organizations and other poor Muslim countries.

The analysis indicates that institutional pressures had an impact on CSR activities in Saudi Arabia, with a significant relationship between the evolution of the institutional framework and the evolution of CSR activities. It shows that organizations prefer to adopt CSR activities that comply with regulatory guidelines and social expectations. Additionally, the analysis provides evidence for the self-evolutionary nature of the CSR phenomena in Saudi Arabia, where CSR activities evolved in response to context-related factors.

“Saudization was discussed as a national plan, and SABIC is a main player in getting this plan achieved through its efforts in recruiting Saudis” (SABIC, 1995, pp. 14-15).

Nonetheless, the analysis reveals a gap between CSR activities and the corporate behaviour of Saudi corporations. For example, NCB continued to improve employability and prepare Saudis for the job market. However, in 1994, the bank announced job cuts and a major reduction in the total number of its personnel. NCB defended this action as part of its effort to ensure financial stability during the negative economic growth period. NCB’s overall workforce was cut from 7400 employees in 1993 to 5200 and 4900 in 1994 and 1995 respectively. The chairman elaborated:

“Staff levels have been reduced by 2200 from their peak in 1993. Annual saving in personal costs of more than SR200 Million will be released as result. Redundancies were handled and involved generous end of service payments. The process ensured fair treatment for everyone affected. We disliked losing friends and colleagues but we also accept that the future must be faced with staff levels that meet our needs” (NCB, 1994, p. 8).

Such business strategies that contradicted NCB’s discourse can be explained when considering micro and macro factors influencing the bank. First, in early 1994, following the death of Sheik Salim bin Mahfouz, the founder and the only general manager of NCB since its establishment, his son Mohammad took up his father’s position. This leadership change shaped NCB’s management approach as a family-owned company controlled by a limited number of participants. Second, the new management approach was oriented toward operationalization. Third, the country’s negative economic growth was putting pressure on corporate margins and profits. Such findings should be considered when explaining why corporations implemented CSR strategies, which can be viewed as a form of political behaviour to maintain legitimacy. In the instance of NCB, corporate behaviour reacted to leadership and financial forces, whereas CSR activities were influenced by institutional pressures.

5.2.4 CSR Activities Between 2000 and 2015

This period brought significant changes in the Saudi social and economic situation. King Fahad, the conservative religious King, passed away and was succeeded by King Abdullah who was renowned for instituting social reforms by prioritizing education, the global agenda, and the country’s competitiveness. Meanwhile, the significant rise in oil prices boosted governmental revenues and enabled faster economic growth. The administration recognised the need for enacting significant changes to the economic and social systems to mitigate the negative impact of a decline in oil prices on economic growth. The government’s policy objective was to diversify the economy, promote privatization, and encourage the private sector to play a role in the country’s economic development by increasing its share of GDP. In 2006, Saudi Arabia joined the World Trade Organization which had a direct impact on the national business system and corporate operations. This, in turn, enhanced the competitiveness of the Saudi economy and business organizations. These contextual and institutional changes significantly impacted the business organizations and created prospects for new local and global growth and expansion opportunities. Accordingly, Saudi Arabia witnessed the first corporate sustainability in 2008.

During the 2000s, Saudi Arabia strived to strengthen its global position by encouraging the domestic business system to simulate global business practices and international standards following the official participation of Saudi Arabia in international events aimed at advancing globalization. For example, in June 2012, Saudi Arabia participated in the Rio+20 Earth Summit, which significantly increased global awareness of climate change by adopting the concept of the sustainable century. The impact of the Arab Spring in 2012 cannot be neglected while studying Middle Eastern organizational history. Many Arab countries, including Saudi Arabia, adopted implicit and explicit policies to safeguard their political, social, and economic systems. These actions directly influenced their institutional settings, paving the way for future reforms. Moreover, this period witnessed a strong governmental focus on education locally and internationally. The government constructed more than 12 new public universities and inaugurated the scholarship program that enabled any Saudi to start his/her university education in Western countries. Table 5.7 presents prominent CSR activities in Saudi Arabia from 2000 to 2015 extracted from NCB, SABIC, STC, and SAVOLA reports.

The analysis reveals that the CSR phenomenon witnessed global and local dramatic changes in Saudi Arabia during the 2000s as a reflection of the global interest in sustainability and human rights, as well as the emergence of global organizations addressing these aspects. This global focus on CSR and sustainability, as well as the contextual changes Saudi Arabia experienced during the 2000s and onward, created a new approach that greatly contributed to the evolution of CSR in Saudi Arabia. Table 5.7 presents themes of CSR activities in corporate reports in Saudi Arabia from 2000 to 2015. As compared to previous periods, CSR became more diversified and comprehensive, and new themes emerged. Generally, CSR activities were falling under five main themes: socioeconomic development, employability and empowerment, philanthropy and giving, fair operating practices, and environmental care.

Table 5.7: Themes and Sub-Themes of CSR Activities During 2000-2015.

Sub-Themes of CSR Activities	Themes of CSR Activities
Community Developments	Socioeconomic Development
Culture and Sport	
Supporting SMEs Establishment	
Health Care	
Volunteering Activities	
Encouraging Employability	Employability and Empowerment
Human Resources Development (Education & Training)	
Donations and Sponsorships	Philanthropy
Diversity	Fair Operating Practices
Equality	
Human Rights	
Safety and Waste Control	Environmental Care
Environmental Protection	

Theme: Socioeconomic Development

The scope of CSR activities under this theme had evolved to cover a wide range of these issues including community development, cultural and sport activities, and supporting SMEs. Various Saudi corporations reported their contributions to community development as part of their corporate priorities. NCB continued to address its significant contributions to country-level projects by offering relevant financing solutions to those initiatives that aimed to improve living standards and the country's overall development. NCB allocated its funding to those projects that reflected the development priorities specified in governmental development plans, such as industrial and agricultural ones, to create impactful contributions to community development. Accordingly, NCB established a dedicated unit called the “Business Development Unit” to provide training, supervision, and financial support for Small and Medium Enterprises (SMEs). This practice, which emerged in 2005, became later a major CSR sub-theme when NCB established a strategy to support SMEs not only by training Saudi entrepreneurs but also by providing finance for newly established ones and supplying entrepreneurs with seed money needed to establish their businesses. This was complementary to the country's new development plans, which emphasized the role of SMEs and the private sector in contributing to economic development.

“In line with our strategy and the government’s focus on strengthening Saudi Arabia’s small to medium size enterprise (SME) segment, the Business Banking division was restructured during 2005 with a dedicated Business Development unit formed in each region to expand the Bank’s reach and capability to serve and provide support to this important and growing sector” (NCB, 2005, p. 20).

“During the last three years NCB has provided training to 2,915 women entrepreneurs through the AlAhli Small Business program and the AlAhli Productive Families program. Many of these women have carried on to successfully start their own businesses”. (NCB, 2008b, p. 35).

Tajir and Kafala programs were examples of NCB’s social development efforts aimed at designing new products that enabled aspiring entrepreneurs to finance their newly established businesses and supported the growing SME sector in Saudi Arabia. Both programs encouraged Saudis to develop new business ideas as working business models to enhance their potential future success. The productive families program was another example of encouraging female entrepreneurs who were less educated and faced social resistance to enter the labour market as employees. This program aimed to enable women to establish their businesses by providing them with the relevant training and initial funding to launch their small businesses and work from home.

“AlAhli Productive Families Program Aims to provide women from needy families with craft skills that will allow them to earn an income... since 2006, with 964 women having been trained in 2008 through 54 training courses conducted in 16 cities Kingdom wide” (NCB, 2008b, p. 45).

Similarly, SABIC introduced various CSR activities designed to promote community development. SABIC strove to create social value by sponsoring the establishment of schools, health centres, sports clubs, and public parks in the communities surrounding its major facilities. In 2006, the company launched different programs aimed at fostering social empowerment, including a summer internship program for employees’ families and children, support for healthcare associations, and sponsorship of conferences and seminars. CSR activities related to community development took on new forms in Saudi Arabia in the early 2000s, when STC launched a country-level program aimed at improving computer and digital skills among Saudi communities by allowing 1 million Saudis to own personal computers through a five-year interest-free instalment plan.

“The company, in collaboration with the Communications and Information Technology Commission, contributed to the adoption of the "Million PCs" project, which aims to support the transformation of Saudi society into an information society

by enabling one million Saudi families to own personal computers for home use” (STC, 2005, p. 24).

At SAVOLA, community development took the form of supporting disabled people to enable them to live independently through well-designed training programs provided by specialist organizations. SAVOLA adopted this approach as part of its ethical framework for CSR, believing in the necessity to address the rights of disabled people. Furthermore, in 2007, SAVOLA launched its donations program “Leave the Change for Them”, to raise social awareness of disabled people and financially support them. In 2009, SAVOLA established its centre for “Empowering People with Disabilities”. The company focused on community development by adopting CSR activities that concentrated on societal needs such as healthcare, social awareness, science, entrepreneurship, and leadership skills. Following the issuance of its first sustainability report in 2011, SAVOLA stressed its role in supporting women by enabling them to participate in relevant education and training programs and facilitating the provision of worthy job opportunities.

“One of the most important is ‘Leave the Change for Them’, which completed its second successive ear and is scheduled to continue during 2010” (SAVOLA, 2009, p. 26).

“This initiative has been established to train and secure employment for disabled persons within The Savola Group, its subsidiaries and other private institutions. The Center launched its first pilot program during 2010 by training and employing 100 disabled candidates” (SAVOLA, 2011, p. 66).

NCB increased its community development and volunteering programs and addressed its social impact by announcing its new slogan that emphasized nationalism and community “*Together as One; One Nation, One Bank, One Family*”. This slogan reflected its social care to internal and external stakeholders. In response, the bank announced its first CSR prioritization plan which regarded CSR as a duty aimed to systemize its concept and practices. NCB identified health, education, career opportunities, and social aspects as CSR priorities and managed to advance volunteering as part of its corporate culture. In terms of contributing to the national economy, the AlAhli volunteer program was designed to encourage NCB employees to engage in voluntary work by providing training and awareness programs offered to encourage the staff to devote time and effort to support their societies. Volunteering took place at different Saudi corporations as part of their CSR activities.

“We never forget the support NCB receives from all levels of Saudi society is testimony to our position today, and integral to our future success. One demonstration

of this longstanding commitment during 2005 was the Bank's formation of a dedicated Corporate Social Responsibility (CSR) unit to coordinate NCB's numerous societal initiatives under four priorities: health, education, career opportunities and social", (NCB, 2005, p. 28).

"More than 40 employees volunteered over 300 hours, mentoring underprivileged children ages 5-11 during the students' lunchtime at school" (SABIC, 2013, p. 108).

"In partnership with the King Khalid Foundation, the program builds the skills and abilities of employees and volunteers working in charitable organizations focusing particularly on improving operational and strategic efficiency... About 80 volunteers took part, including Bank executives and employees, as well as representatives from Al-Majal, the facilities management company, in line with the 2012 goal of engaging business partners in sustainability initiatives" (NCB, 2012, pp. 18,45).

NCB contributed significantly to the healthcare sector by organizing various activities aimed at enhancing health awareness, such as health conferences and social gatherings. In addition, the bank provided financial support to improve healthcare institutions and equip them with relevant modern equipment. Health-related programs primarily focused on leveraging health capabilities across Saudi Arabia through three main programs: the AlAhli Medical Equipment program which provided health equipment for public and non-profit healthcare providers; the AlAhli Medical Units program which focused on establishing medical units in rural areas; and the AlAhli Health Awareness Program which aimed to fund training programs dedicated to enhancing first-aid awareness.

"AlAhli Medical Equipment program supports non-profit health organizations in extending their services to the largest number of patients by helping to improve their capabilities and supplying new equipment. Over the last six years the program has supplied a number of government hospitals and health centers with new renal dialysis units. In 2011, NCB approved the installation of 30 units in six hospitals in six towns and cities. NCB's strategic partners in this project are the Ministry of Health and the Prince Fahad Bin Salman Association for Renal Failure Care" (NCB, 2011, p. 45).

"Through AlAhli Medical Units Program the Bank donates kidney dialysis machines, working in partnership with the Ministry of Health and the Prince Fahad bin Salman Society for the Care of Patients with Renal Failure. In 2012, 35 units were donated" (NCB, 2012, p. 45).

In 2012, SABIC expressed its interest in developing healthcare in Saudi Arabia, when it announced its sponsorship of a specialist breast cancer centre in partnership with the Ministry of Health. In the years that followed, and especially since the Arab Spring in 2012, SABIC focused more on social initiatives, launching a wide range of programs that targeted needy Saudis by

providing them with resources, including money, equipment, food, and clothing. Moreover, the company emphasized its role in advancing business and innovation within the country by organizing and sponsoring a variety of events aimed at enhancing business, innovation, and entrepreneurial skills among Saudi youths. Nonetheless, healthcare advancement remained a core priority for SABIC which continued to support various health programs and collaborate with healthcare organizations.

“SABIC launched a number of initiatives last year with SR 350 million in support, including a Psychiatric Health & Addiction Rehabilitation Hospital, a National Mental Health Survey, SABIC’s Cancer Prevention Research Program, SABIC’s Scholarship Program for Children with Disabilities, and a Mobile Clinic for the Early Detection of Breast Cancer that will be based in a rural area in the north of the Kingdom” (SABIC, 2012b, p. 94).

Moreover, STC launched its “Al Wafa’a Health” program, which contributed SR 100 million in direct donations to build and prepare 28 health centres across the country. In the years thereafter, the company implemented additional social programs such as social awareness campaigns, auctions for premium mobile numbers for the benefit of disabled children, and special discounts for customers with special needs. In 2013, STC emphasized its role in community development and social empowerment by launching different initiatives aimed at providing special care and training for children and disabled people.

“STC headed towards the health field by establishing and equipping dozens of health centers in the Kingdom at an amount of SR 100 million. During this year, many of these centers have been opened and operated and they were of significant benefit to the inhabitant of villages where they have been opened” (STC, 2012, p. 31).

Cultural and sport-related CSR activities emerged lately in Saudi Arabia and were introduced by STC in the early 2000s. In 2013, SABIC responded to the social emphasis on culture and sport, by expressing its interest in providing support and sponsorships for cultural and sporting activities. In this regard, SABIC strove to provide relevant support to social gatherings that promote cultural awareness such as Saudi folklore, traditional food festivals, heritage advancement events, and events related to local agricultural products. Meanwhile, the company highlighted its sponsorship of sports activities and events such as football, equestrian races, horse jumping festivals, and local rallies. Interestingly, SABIC justified this approach as part of its efforts to establish Saudi Arabia as a modern nation and promote national unity throughout the country, which can be clearly understood following the Arab Spring events in 2012.

Since the early 2000s, cultural events and festivals accounted for a significant portion of CSR activities in Saudi Arabia. STC declared its intention to participate in and support cultural events that promoted local tourism, cultural festivals, and events that advanced Saudi traditions. In 2007, STC was recognised as the first Saudi corporation to celebrate Saudi National Day by providing free mobile bundles to all customers. Meanwhile, the company acknowledged its role in providing financial support to different football teams in Saudi Arabia. In 2006, STC initiated “Al Wafa’a Sport” to systemize sports sponsorships and financial support for Saudi Football and Basketball associations and clubs (STC, 2006). In 2007, STC’s “Al Wafa’a Sport” program was listed in Guinness World Records with STC being the first company in the world to sponsor all football teams in a single country (STC, 2007). Later, the company expanded its support for cultural activities and introduced further programs targeted at enhancing cultural and traditional values as part of the Saudi youth's national identity.

“Throughout the year, the company supported several national events, such as municipal council elections and tourism festivals, in addition to various cultural conferences. Furthermore, the company worked towards supporting the Saudi national football team and continued its active participation and support in Jenadriyah cultural and heritage festivals” (STC, 2005, p. 24).

“STC was always keen to support the historical and national heritage of the Kingdom of Saudi Arabia. It contributed to the sponsorship of the 28th Jenadriyah Heritage and Cultural Festival, for it believed in the importance of supporting culture and national heritage” (STC, 2013, p. 33).

“Al Wafa’a Sports program for Saudi Basketball association activities sponsoring all super tournament clubs” (STC, 2006, p. 33).

“SABIC sponsored the 27th Equestrian Race at the King Abdulaziz Racetrack in Janadriya, the King Abdullah Show Jumping Festival in Riyadh, and the 8th National Horse Jumping Championships at the Equestrian Club in Yanbu. SABIC also supported a different type of racing by sponsoring the Saudi Arabian Motor Federation’s nine-day Hail International Rally in 2013.... SABIC also supported important cultural events including the Janadriyah Festival, Okaz Festival, and the Qassim Dates Festival” (SABIC, 2013a, p. 88).

Theme: Employability and Empowerment

From 2000-2015, due to the increasing rate of unemployment among Saudis, employability and empowerment remained one of the country-level priorities and a critical issue within CSR activities in Saudi Arabia. Saudi corporations gave employability and empowerment (encouraging employability, education and training) great attention and made considerable investments to

encourage Saudis to participate in the labour market by offering a wide range of activities designed to equip Saudis with necessary market skills. Since 2005, NCB has prioritized employability as a major CSR objective, aiming to provide training programs that cover the diverse skills required by the labour market. Interestingly, during the 2000s, those programs were accessible to all Saudi citizens regardless of gender, allowing women to acquire relevant training in a culturally respected environment. NCB activities emphasized Saudization, with only Saudi citizens permitted to participate in programs such as university internship programs. The bank presented itself as a national employer with the primary goal of advancing societal goals by accelerating the number of Saudis who are ready to join labour market.

“New training programs were also funded, equipping the nation’s youth with skills required for the work environment and leading to employment at a number of private sector companies. During 2005, the Bank’s efforts helped 173 young nationals to find suitable full-time jobs” (NCB, 2005, p. 28).

“Injaz Initiative Injaz programs aim to qualify and prepare students of the public education system to meet the requirements of the labor market... The program commenced in Jeddah where a number of programs were conducted in 2008, including the Company program, Leadership program and the Entrepreneurial Master Class program. These took place in 26 schools throughout Jeddah with participation of 26 volunteers who trained 977 male and female students” (NCB, 2008b, p. 46).

“AlAhli Entrepreneur program This program provides proper foundations to establish and sustain small enterprises, working in partnership with chambers of commerce, private universities and colleges, the Saudi Commission for Tourism, and the Technical and Vocational Training Corporation. During 2012, 1,280 people enrolled in these courses” (NCB, 2012, p. 42).

The importance of employability was ensured not only by NCB. SABIC maintained its role as a national employer and enabler of Saudi talents by providing relevant training and development programs. In the years thereafter, SABIC worked hard to develop innovative initiatives aimed at improving employability skills for Saudi citizens, such as skill enhancement, career competency, and business opportunities. These programs provided Saudi job seekers with orientation and training to help them enhance their skills and enter the labour market.

“Over 3,000 students saw engaging science presentations conducted by SABIC employees that aimed to encourage students to consider careers in science, technology, engineering, and math... SABIC supported the Mathematics and Science Olympics, in collaboration with the Education Department in Yanbu, Saudi Arabia. The program targets talented young Saudi students.” (SABIC, 2013, p. 108).

Similarly, STC established partnerships with Saudi universities in 2004, with the main purpose of improving the skills and qualifications of Saudi youths through various programs geared at preparing Saudis for the labour market. In addition, the company addressed Saudi citizens' empowerment by launching a program that provided training for university students and non-employed families, in which the company successfully trained over 4000 Saudis during their summer vacation in 2006. Meanwhile, as part of its strategic initiatives, the company addressed Saudization and assisted Saudi youths by establishing numerous training and qualifying programs for unemployed Saudis.

“STC participated in the training and qualification of Saudi youth through collaborative programs with several universities and specialized institutes. It trained 128 trainees during the year 2004, with durations ranging from 3 to 6 months, aiming to equip them with the necessary skills for the available job opportunities in the local job market” (STC, 2004, p. 21).

“STC recruited (2264) students during the summer holiday and trained more than (2000) students through the University & College Students Training Program” (STC, 2006, p. 31).

After 2000, education, as part of empowerment, became more important than training, and the government established its goals to improve the educational level across Saudi Arabia by increasing the number of educational institutions and enabling Saudis to study abroad. Saudi corporations recognised the importance of education as a social objective and initiated numerous CSR activities aimed at cultivating Saudi talent. NCB identified education as one of its four CSR priorities and implemented various initiatives to promote education and talent development. Education-related CSR programs took three forms. First, financial support was provided to schools, universities, and non-profit organizations to develop computer labs and technology-based infrastructure. Second, the Injaz Initiative aimed to enhance business and market-oriented skills in public school pupils through specialized training programs; Third, the AlAhil Endowed Chairs program, in collaboration with a public university, strove to boost academic research in Islamic finance and CSR.

“Supporting INJAZ-Saudi Arabia to offer high school students free extra-curricular training and instruction in a range of business-related subjects.... In the last four years, some 14,000 students have passed through INJAZ-Saudi Arabia” (NCB, 2011, p. 44).

“The Endowed Chairs program aims to foster educational and scientific research, building on the belief that the foundation of research should result from a combination of application and modern theoretical scientific concepts. Established in 2009, the

program includes agreements for NCB to fund three endowed chairs" (NCB, 2011, p. 44).

Other Saudi corporations adopted a similar approach toward contributing to educational advancement. For example, SABIC launched a partnership program with local universities to improve the communication between companies and academic institutions. The program focused on implementing necessary changes to universities' curricula to better prepare graduates for current market needs. In 2004, SABIC collaborated with Saudi University to launch an Executive Master of Business Administration (EMBA) program to prepare future leaders throughout the country. Meanwhile, SABIC signed a partnership with King Fahad University of Petroleum and Minerals (KFUPM) to establish academic and research chairs. SABIC launched its overseas scholarship program for talented Saudis to finance postgraduate studies in the USA and Canada. In addition to these programs, SABIC funded the admission of needy Saudi students to a local private university. In 2012, SABIC fostered various research initiatives and provided financial support of more than SR 58 million to 13 universities and a medical research centre. In the following year, SABIC expanded the width and breadth of its focus on education by organizing and supporting educational events in universities and schools across Saudi Arabia to raise students' awareness of business, innovation, sustainability, and health.

"SABIC for its support of academic chairs at the King Fahad University of Petroleum and Minerals (KFUPM)... SABIC had been very enthusiastic about supporting academic chairs and funding applied research carried out by teaching staff, researchers and post-graduate and PhD students" (SABIC, 2004, p. 30).

"SABIC also spent SR 6.6 million in sponsoring seminars and conferences and activities aimed at SABIC's strategic objectives and in line with the country's development plans" (SABIC, 2005, p. 42).

"We are committed to our continuing role in the Kingdom's development, building skills and employment for Saudi nationals, and funding scientific research and medical initiatives.... In 2012, the schoolbag program covered 14 elementary schools in various villages of Yanbu. SABIC also sponsored the National Olympics for Scientific Creativity, and launched an award for excellence in teaching education. " (SABIC, 2012a, pp. 67,91).

Similarly, STC established partnerships with Saudi universities in 2004 with the main purpose of improving the skills and qualifications of Saudi youths through a variety of programs geared at preparing Saudis for the labour market. In 2008, STC partnered with other Saudi universities to establish research centres and projects targeted at advancing the country's technological and social

requirements. Similarly, in the early 2000s, SAVOLA addressed universities with the major goal of developing educational and training programs to enhance current market skills among Saudi university students. In 2009, SAVOLA established the “Al-Madina Institute of Leadership and Entrepreneurship”, providing free education and training programs for senior management personnel on a local and regional level.

“STC has devoted considerable attention to education, as it continued to enhance and support educational programs and events such as Al-Wafaa Program for Education, launched to educate and train Saudi citizens of both genders. So far, STC has managed to train more than 1,300 male and female students in all Saudi faculties. Additionally, Saudi Telecom offered generous support for scientific research at Saudi universities” (STC, 2008, p. 46).

“Savola has also launched the Al-Madina Institute of Leadership and Entrepreneurship (MILE), based at Knowledge Economic City in Al-Madina. MILE aims to develop senior management resources in Saudi Arabia, as well as in other Arab and Muslim countries” (SAVOLA, 2009, p. 34).

Theme: Philanthropy

Saudi corporations significantly emphasized Philanthropy after 2000. These philanthropic activities began as corporate behaviour in 1980 and received widespread acceptance in later years, encouraging Saudi corporations to improve their philanthropic practices. In 2005, NCB identified four CSR priorities, the fourth of which was referred to as “social” and was related to the bank’s philanthropic practices. Under this priority, the bank’s major focus was on providing financial support and donations to various needy parties in Saudi society. These initiatives primarily focused on supporting charities, orphans, and disabled people, while other CSR programs addressing health, education, and job opportunities were operated independently. However, the impact of the 2008 economic crisis and the influence of the 2012 Arab Spring contributed to the evolution of philanthropic practices, with Saudi corporations initiating programs that met social expectations, while also relieving the economic and financial stress that Saudi families experienced.

In 2013, NCB adopted a new CSR strategy, focusing mostly on philanthropic activities aimed at enhancing NCB’s social contributions. These contributions were not related to the bank’s strategy and did not consider sustainability, the environment, global agendas, global standards, or business ethics perspectives. Later, NCB began reporting its CSR programs and activities differently, keeping the Ahalian program as the umbrella for all related programs that primarily

focused on contributing to the national economy and empowering Saudi women, children, and youth.

Accordingly, the “AlAhli Care and Donations” program was created to have a direct impact on Saudi society by providing financial contributions to support various social initiatives and programs taking place outside of the bank. People were empowered through three different programs: women empowerment, youth empowerment, and child empowerment. Women empowerment focused on productive families through skill training and business financing, while youth empowerment centred on entrepreneurs through training and consultation for aspiring entrepreneurs. Child empowerment was conducted through the “AlAhli Orphans” program which focused on financially assisting orphans until they became independent people. However, NCB declared a total amount of SR 35 million, SR 56 million, and SR 49 million in social contributions in 2015, 2016, and 2017 respectively, which was considerably less than the figures previously disclosed between 2008 and 2012. These funds were utilized to support the Ahalina program as well as other philanthropic activities such as sponsoring social events, banking conferences, charities, and educational institutions.

“AlAhli Charity Organizations Program supported selected charities in achieving their objectives. In 2008, significant assistance was provided to 300 organizations around the Kingdom. Support was provided to 212 charity associations licensed by the Ministry of Social Affairs, 54 charity associations for Holy Quran teaching and 16 cooperative offices for Da’wa and Guidance and education of minorities as authorized by the Minister of Islamic Affairs” (NCB, 2008, p. 47). “AlAhli Charity Organizations Program benefited 455 charities in 182 towns and cities across the Kingdom in 2012 (an increase of 20 percent over 2011). In total, 323,350 people have benefited from this program” (NCB, 2012, p. 45).

“AlAhli Orphans Program NCB provides support and sponsorship specifically for orphans. NCB gives financial aid and through well-designed programs, provides material needs such as stationery, school bags, clothes and medical care. In 2006 we provided 2,000 orphans with new clothes over Eid. This was extended to 5,750 orphans in 2007. In 2008 the program covered orphans in 23 cities and villages around the Kingdom in cooperation with 29 charity organizations where bags were provided to 18,936 male and female orphans in all school grades” (NCB, 2008, p. 47). “AlAhli Orphans Program Conducted in partnership with the Ministry of Social Affairs and INJAZ-Saudi Arabia, this program benefited 33,234 children during 2012, exceeding NCB’s target and 24 percent higher than 2011” (NCB, 2012, p. 45).

The same approach was adopted by SABIC when the company announced its strategy for philanthropic donations in 2004. SABIC focused on providing financial donations to charities,

healthcare centres, cultural programs, and scientific activities. In 2005, SABIC expanded its philanthropic activities to establish new partnerships with the community by offering sponsorship and support for charitable purposes such as charitable projects, orphans, the Quran Society, disability centres, and cultural and scientific programs. In 2005, SABIC disclosed SR 21 million in charitable donations, SR 80 million in funding for a governmental organization named the “Centennial Fund”, and SR 8 million in financial support for the Pakistan earthquake.

“SABIC’s donation to charitable causes in 2005 touched SR 21 million in addition to SR 80 million to the Centennial Fund.... SABIC’s support around the world included a donation of SR 8 million for the Pakistan earthquake victims. Just as in the case of its donation for the tsunami victims in 2004” (SABIC, 2005, p. 42).

SABIC maintained this approach in later years, disclosing its financial support for different social organizations both locally and internationally including disability associations, the Saudi Red Crescent Society, anti-drugs associations, the Disability Children’s Association, the Saudi Blood Bank, the Rice University Centre for Education, the Arab American Community Centre, and community services programs in Europe. SABIC also strove to be both reactive and proactive to various social needs. SABIC, for example, continued to financially support local activities such as the Arab Environment Day Beach Cleaning campaign, natural disasters (Jeddah floods), local conferences and forums, and local sports activities. In 2011, following the launch of its first sustainability report, SABIC announced its plan to expand its philanthropic activities and stated:

“Over the next year, we will be taking a more strategic approach to our philanthropy by focusing our community investment efforts on various economic, social, and environmental initiatives that make the greatest impact on our local communities and are aligned with our overall business strategies” (SABIC, 2011, p. 59).

SABIC’s philanthropic activities strategy was extensively implemented, with large resources allocated for donations and social sponsorships. In 2016, SABIC stated:

“SABIC donated US\$46.4 million to the community. All in all, SABIC has invested more than US\$800 million in socially responsible projects and programs over the past 15 years” (SABIC, 2016, p. 37).

“We are improving communities with our global CSR strategy with a total community giving during 2015 of US 53.9 million” (SABIC, 2015, p. 71).

Since the early 2000s, STC adopted philanthropic CSR activities, paying special attention to charities that helped disabled people by providing them with financial donations, allowing them to enhance their services across the country. In 2007, the company launched its “Al-Wafaa

Education” program in partnership with the Saudi vocational training corporation to provide skill-based training to people with disabilities, families of martyrs, prisoners, and orphans and to equip them with employability skills. Moreover, in partnership with a Saudi university, STC developed its “Information, Technology and Communications Business Incubator” to encourage creativity and innovation among Saudi youths. Later, STC stressed its philanthropic approach, providing large donations to different associations and charities across the country, with a major focus on needy and disabled people, primarily in deprived areas.

“In a kind gesture on its part, STC adopted a fund-raising campaign to the benefit of Prince Fahd bin Salman Charity for Kidney Failure Patients. The Company undertook the financial and technical support needed to design and direct the TV and press campaign. STC also offered millions of free SMS’s to address millions of clients who could take part in supporting the campaign by sending an empty SMS to 5060, at the price of SR 10 for a single SMS....The Company also played a part in awareness raising by anticipating and preventing disability, through a SR 5 million donation to the Prince Salman Center for Disability Research, as a founding member” (STC, 2007, p. 31).

“STC continued its tangible social role in this field by providing the Initiative of Deaf and Hearing-Impaired Students by equipping halls and resource rooms and providing all tools and devices at the center of people with special needs in King Saud University” (STC, 2012, p. 32).

SAVOLA, the company that addressed Islamic ethical values as the main driver for its strategy and CSR activities, explicitly adopted CSR activities in 2004, when the company addressed its CSR activities as part of giving back to the community, by providing financial donations to educational institutions, charities, centres for human resources development, and female empowerment organizations. In 2009, SAVOLA’s board of directors decided to allocate 1% of the company’s operational profits to CSR programs. Even after releasing its second sustainability report, SAVOLA viewed its philanthropic donations as a key driver for its CSR strategy, assuring the importance of those donations in helping Saudi communities to improve.

“This program provided more than SR1 million to the ‘Disabled Children’s Association’ during 2006... In collaboration with Jeddah Institute for Speech and Hearing, SAVOLA finances hearing examinations, speech and language skills tests for one year to help rehabilitate a number of hearing-impaired children and provide electronic hearing aids” (SAVOLA, 2006, pp. 25, 42).

“Recognizing the importance of Savola’s involvement in developing communities where it operates, the Group Board adopted a resolution to allocate 1.0 percent of

annual operating profits to support Corporate Social Responsibility programs” (SAVOLA, 2009, p. 34)

Theme: Fair Operating Practices

Fair operating practices were observed in Saudi Arabia during the 1970s, a period of economic growth and business expansion. Those practices, mainly considering diversity, equality, and human rights, vanished in the 1980s & 1990s when oil prices declined, and the country suffered negative economic growth. However, fair operating practices evolved again in Saudi Arabia in the early 2000s, when the country enjoyed higher revenues and approached global agendas and international sustainability standards. Nonetheless, economic factors might not be the only influencer as the 1980s and 1990s witnessed a dramatic emphasis on culture, religion, and conservatism, all of which worked against women’s empowerment and globally respected social behaviour. In 2005, NCB demonstrated a significant commitment toward gender equality, when the bank demonstrated, for the first time in its history, images of men and women working together in the bank, providing a different perspective on Saudi Arabia’s women in the workforce. These photographs were published in the bank’s annual report without any discussion of this matter. This is an important yet hesitant step toward improving women’s rights in the organization.

Accordingly, the NCB released its female employment statistics for the first time in 2008, in which female staff accounted for only 7% of the whole workforce, female managers accounted for 5.6% of the total management population, and female executives made up 0% of the total executive population (NCB, 2008b, p. 34). Similarly, the bank discussed its first policies aiming at supporting human rights, equal opportunity, and non-discrimination practices. To ensure that various stakeholders are not affected by the bank’s operations, the bank addressed additional policies including harassment and remedial measures. Interestingly, NCB declared its opposition to child labour and forced labour principles for the first time in 2008. As part of its 2011 response to global agendas, the bank also addressed diversity and freedom of association. The bank, however, provided its own definition of diversity that excluded important aspects such as race, nationality, place of origin, sexual orientation, or gender identity but placed a greater value on differences in areas such as religion, ethnicity, age, gender, culture, and physical disability.

“NCB policies do not discriminate between male and female employees, whether in terms of salaries, benefits, allowances, promotions, training and holding leadership

positions. Equal work conducted by equally qualified staff should result in equal reward, regardless of gender" (NCB, 2008, p. 35).

"NCB employees have the right to work in an environment free from discrimination, harassment and intimidation, whether committed by or against a co-worker, supervisor, customer, vendor, or visitor. Harassment, whether based on a person's gender, race, nationality, or citizenship, is repugnant and totally inconsistent with NCB's commitment to provide a respectful and professional workplace.... NCB adheres to internationally accepted principles of human rights relating to the abolition of child labor and prevention of forced and compulsory labor. NCB does not employ child labor in any circumstances and has not encountered any instances of forced or compulsory labor" (NCB, 2008, p. 39).

"Women account for more than 10 percent of NCB's workforce, including several in key management roles. By 2015, our aim is to raise the ratio of female staff to 20 percent. The empowerment of women is a subject of international interest, and Saudi Arabia is no exception" (NCB, 2012, p. 38).

"Bank's contracts specifically require contracting companies to abide by all national laws, including laws on the abolition of child labor and prevention of forced and compulsory labor" (NCB, 2012b, p. 39).

In the early 2000s, SABIC addressed fair operating practices, when the company published its code of ethics and emphasized ethics as a core principle within its mission statement. SABIC identified its ethical approach as "doing the right things" and adopted this definition for its corporate conduct. This became significant when the company published its 2012 annual report with images of diverse employees from different nationalities for the first time in its history. However, SABIC reported hiring the first female employee in 2014. In 2016, SABIC reported an increase in the number of female employees and stated the adoption of a diversity management strategy. It added:

"We achieved meaningful improvements in global gender diversity led by our first female hires in Riyadh... The rich, global diversity of our employee backgrounds, experiences, and interests is viewed as an attractive factor to candidates seeking a motivating and meaningful career.... A prominent component of this global imperative is our Fair Employment Practices Policy. This not only requires adherence to all applicable labour and employment laws in the countries where SABIC operates, but also sets a standard for behaviour that respects all people, and that requires employment decisions to be based on skills, qualifications, performance, and other job-related criteria" (SABIC, 2013b, pp. 87, 93, 24).

"Our Fair Employment Practices Policy not only requires compliance with all labour and employment laws in each country where we employ people, but also sets a standard of behaviour that respects all people" (SABIC, 2014, p. 19)

“Diverse organizations benefit from different perspectives and complementary cultural characteristics.....that is why we continue to focus on promoting diversity among our people: by gender, by age, and by nationality” (SABIC, 2016, p. 39).

Following its ethical approach toward business and CSR strategies, SAVOLA was one of the pioneering Saudi corporations to address equality among employees. In 2007, the company offered social care programs to all its employees regardless of their nationality. SAVOLA was one of the first companies to enrol non-Saudi employees in housing schemes and Takaful funds. In 2013, SAVOLA addressed its adoption of a diversity and equal rights policy that treated every employee fairly. This was done after embracing GRI standards.

“The Savola Group signed a contract with Bank Al Jazirah whereby the bank pays compensation equivalent to two years’ salary to any employee in case of death for any reason and varying amounts of compensation for total disability, permanent or partial disability” (SAVOLA, 2007, p. 48).

“Savola group was the main sponsor for ‘Safe woman, safe community’ campaign held in Feb 2013. The campaign is aimed at spreading awareness on the role and importance of involving women in all sectors, at the same time ensuring that any obstacles that will limit women’s potential in giving are minimal. Domestic violence is one major obstacle that could hinder women involvement and negatively affect their capacity to show case their full potential” (SAVOLA, 2012b, p. 34).

Theme: Environmental Care

A final dominant CSR activity in Saudi Arabia during this period was environmental care, which first appeared in the country when SABIC implemented regulations aimed at protecting the environment in which the company operates. However, it should be noted that SABIC is a petrochemical corporation with access to global markets where sustainability and environmental stewardship are highly regarded. The adoption of global sustainability standards such as GRI, which was embraced by NCB in 2008 as the first Saudi corporation, increased environmental care in Saudi corporations. However, before the adoption of GRI standards, NCB’s CSR strategy remained unchanged, indicating that sustainability reporting followed a standard-based approach, in which GRI standards drove the reporting structure, rather than fostering strategic changes in CSR thinking about environmental care.

Nonetheless, in later years, NCB demonstrated a strong learning curve in its CSR activities connected to environmental care. Despite the new environmental perspective for NCB, establishing metrics for power and water consumption occurred in late 2009, as part of

acknowledging the importance of natural resources and the need for decreasing environmental impact and improving natural resources management. These measures helped the bank to install sensor taps to control water flow, replace chillers with new power-saving technology, and launch a recycling program for the first time. Furthermore, while addressing the corporate impact on the planet, the global agenda related to climate change, pollution, and greenhouse emissions was not overlooked throughout the management approach, and it was handled as a future priority.

“In 2009 NCB investigated potential water saving opportunities. At head office, all water outlets were replaced with low-flow sensor taps. New chillers were fitted that employed more energy-efficient technologies.... 2009 saw the roll-out at head office of a waste recycling program. During 2010 this program will be monitored, improved, and expanded to other buildings.” (NCB, 2009, p. 20, 24).

Furthermore, the global agenda encouraged NCB to focus on climate change and gas emissions throughout the establishment of the environmental management unit in 2011, which was responsible for implementing a 5-year strategic environmental plan targeted at reducing water usage, power, and paper waste. In addition, the environmental policy was implemented in 2012 to enhance the processes for managing the environmental business impact. In 2012, ISO 14001 accredited three buildings for their Environment Management System (EMS). In addition, NCB started working with an external consultant to ensure that its buildings met the standards of the Leadership in Energy & Environmental Design (LEED), which focused on water and energy savings, reducing gas emissions, sustaining natural resources, and enhancing indoor environmental friendliness.

“In 2011, NCB completed the installation of water-saving nozzles in more than 268 branches throughout the Kingdom.... Despite low cost of electricity, energy-saving technology has resulted in branch-level energy savings of approximately seven percent.... The past year saw the extension of recycling initiatives from the Bank’s head office to five additional buildings across the Kingdom, as well as in two buildings of NCB’s subsidiary, NCB Capital.... During 2011 the Bank developed and approved a formal environmental procurement policy that ensures procurement practices reflect its environmental approach” (NCB, 2011, p. 20).

SABIC, one of the leading Saudi companies in environmental care, provided another example of how globally recognised brands influenced the adoption of CSR activities related to environmental care. The company stated its willingness to advance environmental care and adopted ISO 14000 environmental certification. Furthermore, SABIC embraced environmental care to decrease the expected detrimental impact of its operations on the environment. In late 1999,

the company introduced its responsible care approach. One year later, SABIC emphasized its safety, health, and environment (SHE) strategy, and introduced ISO 14001 as another international standard for managing its SHE strategy. According to SABIC:

“We will adhere to the guidelines of the ISO 14000 environmental certification. And we will support proven international environmental programs such as “Responsible Care” which recommend ways and means to maximize awareness of industrial, ecological, safety, health, and social and educational projects throughout the Kingdom”. (SABIC, 1999, p. 15).

SABIC demonstrated a growing interest in environmental care when the company announced its waste minimization and recycling program, which was designed to benefit both SABIC’s community and the country. SABIC maintained this strategy and declared the goal for its SHE policy to be a social contribution, stating:

“The Industrial Safety and Environment department seeks to constantly set the highest SHE standards for the affiliates and thereby contribute toward the community at large”. (SABIC, 2005, p. 40).

“One of the first initiatives to lead us in the direction of CSR was our own efforts to reduce environmentally harmful emissions resulting from the flaring off gas at oil wells. Emissions- control is just one of the ways we try to limit, reduce and minimize our impact on the environment, and thus safeguard the health of the people among whom work, and f the planet for generations to come... SABIC in 2006 continued supporting charity and education projects both within Saudi Arabia and elsewhere aimed for the protection of the environment.” (SABIC, 2006, p. 41, 42).

“In addition to direct financial assistance to communities during the year, SABIC built an environment park in Yanbu, Saudi Arabia, as a gift to the local residents” (SABIC, 2007, p. 48).

“SABIC is in the early stages of selecting contractors to build the US\$ 50 million Estidamah Agricultural Research Lab, which will be housed in Riyadh. Estidamah Agricultural Research Lab’s principal goal is to promote sustainable agriculture in the Kingdom using technologically advanced research and partnering with the agricultural community to support more sustainable agricultural techniques for the long term.... SABIC joined with the Gulf Petrochemical and Chemicals Association to support a major volunteer initiative entitled Clean Up the Gulf Day. Company employees and children volunteered in Riyadh and Jubail for a day of trash collection to help beautify parks and roadways and signal the importance of keeping our natural environment free of waste” (SABIC, 2013, p. 110).

“We signed an agreement with Saudi Arabia’s Ministry of Agriculture this year to build the awareness, efficiency, and experience of farmers and technical personnel in the agricultural sector” (SABIC, 2015, p. 74).

SAVOLA recognised the environment as a critical concern in its operation in 2011 when it released its first sustainability report according to GRI standards. As a food producer and retailer, SAVOLA sought to build environmentally friendly policies to limit its environmental impact, ensure no harm, and reduce waste. Nonetheless, SAVOLA invested in environmental awareness among its employees and the surrounding communities and worked to improve the culture of environmental care and water and electricity saving. In the following years, SAVOLA initiated several environmental programs focusing on its plastic usage and the health impact of its products.

“SAVOLA conducted food safety training for all staff in the fresh foods department... In cooperation with Reza Hygiene Chemicals, SAVOLA conducted training about the appropriate use and application of all chemicals used for cleaning in our stores.” (SAVOLA, 2011, p. 80).

“SAVOLA Conveying and spreading awareness about hygiene, clean environment and safety to all suppliers and also to customers” (SAVOLA, 2011, p. 78).

“Several initiatives were implemented during the year 2013 including Carton Recycling, Tires Recycling, Oil Recycling, and Biodegradable Bags...More than 7 million SR were invested for this change” (SAVOLA, 2013, p. 38).

“One Initiative to Minimize Environmental Impacts of Products and Services is disposal of production waste outsourced to PME. Waste disposal includes industrial and non-industrial waste... Outsourcing cost for waste disposal for Industrial waste: SR 3,000,000, and for Non-industrial: SR 120,000... another initiative is reduction in leaflet printing: 2.5 billion to 750 thousand printed pages. Target: by 2015 zero pages...More than 7 million SR were invested for this change.” (SAVOLA, 2012, p. 39).

In summary, the period 2000-2015 witnessed a dramatic evolution of CSR concepts and practices across the country, which underwent various institutional and contextual evolution during that time. Saudi oil revenues recovered from lows in the early 2000s, the country strove to strengthen its relationships with Western countries by joining global organizations and advancing some global agendas, the national business system shifted towards privatization and openness, the educational system and its organizations evolved significantly, and geopolitical circumstances advanced social developments and human rights. Under such circumstances, the institutional context and related pressures evolved to reflect means of accommodating such internal and external factors influencing Saudi Arabia. As a result, CSR activities evolved dramatically as Saudi corporations strove to meet social expectations, global agenda, governmental plans, and corporate values.

The analysis shows a significant expansion of CSR activities during this period as compared to the previous one. From the year 2000 onward, Saudi corporations implemented various CSR activities that considered socioeconomic, employability and empowerment, philanthropy, fair operating practices and environmental care aspects. Despite the influence of international sustainability standards and the global agenda, Saudi corporations placed the greatest emphasis on socioeconomic and philanthropic activities with less attention to ethical and environmental dimensions. Cultural, sporting and fair operating practices received higher attention after 2005, while environmental care was heavily stressed when Saudi corporations released their sustainability reports. Building on the analysis of dominant institutional pressures presented in Chapter Four, Table 5.8 shows the causal linkage between institutional pressures and CSR activities from 2000 to 2015.

Table 5.8 presents themes of CSR activities in Saudi Arabia from 2000 to 2015 coupled with the dominant institutional pressures during the same period. As explained in Chapter Four, institutional pressures evolved significantly during this period to accommodate changes in the national business system that were influenced by various internal and external contextual factors. Regulative pressures increased with new governmental plans for fostering an active society, prioritizing education, responding to the global agenda regarding Sustainable Development Goals, and expanding human rights and environmental care. Cultural cognitive pressures continued to be influential in terms of encouraging national unity but with a lesser emphasis on religion as a significant driver for the country's overall development. Interestingly, the normative pressures related to CSR emerged in the early 2000s, following the announcement of the government's plan to enhance the country's global competitiveness score. The emergence of Saudi organizations dedicated to advancing social and business competitiveness significantly encouraged Saudi corporations to embrace CSR strategies and practices. This was supported by the incorporation of CSR into universities' curricula and research outputs, which contributed to advancing CSR activities across the country (Khan et al., 2013). Furthermore, international standards such as GRI and ISO played a significant role in advancing some CSR activities, mainly environmental care and fair operating practices, when Saudi corporations adopted such standards as part of their contribution to the country's competitiveness by producing globally recognised sustainability reports. Accordingly, various CSR awards were launched in Saudi Arabia to encourage Saudi corporations to excel in adopting responsible behaviour. Companies tended to compete for those

achievements by diversifying their social and philanthropic activities, indicating their goals for gaining corporate legitimacy.

Table 5.8: Themes of CSR Activities and Institutional Pressures (2000-2015).

Period: 2000-2015		
Institutional Pressures		Themes of CSR activities
Regulative	Talented HR	Socioeconomic Development Employability and Empowerment Philanthropy
	Global Agenda	
	Active Society	
	Education & Training	
	Religious Duty	
	Philanthropy	
	Civil Rights	
	Environmental Care	
Normative	SAGIA Guidelines	Fair Operating Practices Environmental Care
	Guidelines of KKF	
	SARCI	
	GRI	
	Research & Education	
	CSR Awards	
Cultural Cognitive	Religion: Influential	
	Culture: Influential	
	Nationalism: Influential	

During this period, the scope of CSR activities related to socioeconomic development developed significantly, with all case companies (NCB, SABIC, STC, and SAVOLA) investing heavily in contributing to local communities and initiating programs to advance social empowerment. This suggests that Saudi corporations responded to more than one institutional factor while planning and implementing such practices. Saudi corporations, for example, expressed their interest in improving entrepreneurial skills among Saudi youths, both male and female, which may be justified in view of regulatory pressures emphasizing community development and volunteering activities. Meanwhile, normative CSR pressures highlighting SAGIA and KKF guidelines underlined the importance of CSR programs to support Saudi SMEs and entrepreneurial skills. Similarly, healthcare accounted for a significant proportion of

community development practices, with generous CSR initiatives emphasizing healthcare awareness and advancement. Healthcare was an important component of the country's plans for developing an active society, enhancing the country's competitiveness index and civil rights, and achieving higher levels of cultural acceptance for those corporations that advanced the national objectives. This also applied to other CSR activities designed to empower society and advance the continuous development of the community such as supporting cultural and sport activities.

Employability and empowerment are examples of highly valued CSR activities during this period. Saudi corporations paid special attention to employability by addressing various CSR activities targeted at enhancing employability and encouraging Saudis to gain relevant market skills and join the labour force. The emphasis on employability was tied to regulatory and cultural cognitive pressures, where Saudi regulations continued to enforce Saudization across the country. Saudization from a cultural and nationalist perspective was considered a national right that should be accelerated by any means. Interestingly, CSR activities that focused on human resources development considered education and training as the most important aspects during this period, which contrasted sharply with the preceding one. This occurred at a period when new regulative and cultural pressures highlighted education as a component of developing Saudi talents and active societal capabilities, as well as in response to the emerging culture that respected educated people.

Philanthropy evolved in terms of width and breadth, with all case companies expressing a strong desire to provide financial support to charitable organizations. The philanthropic approach of donations and sponsorships can be explained by considering the regulative pressures that emphasized the role of philanthropic activities in Saudi Arabia, and normative pressures that introduced much of the Western CSR knowledge, research, experiences, and practices into the Saudi national business system. Donations were strongly encouraged by cultural cognitive pressures, including the Islamic religion, the Arabian collectivist culture, and the country's nationalist orientation.

Interestingly, Saudi corporations were less interested in CSR activities that considered both the environment and fair operating practices. SABIC, the petrochemical company, was the first to implement environmental practices after recognising the need to reduce the negative environmental impact of its activities. SABIC responded to the Saudi regulations aimed at reducing the environmental harm caused by corporations, while other companies such as NCB and

SAVOLA addressed environmental care as part of their reporting requirements that were established in response to normative pressures. Similarly, CSR activities emphasizing fair operating practices received less attention, with mainly SAVOLA addressing them as priorities within its CSR strategy. Those practices were influenced by normative pressures that emphasized meeting international standards.

Overall, the analysis reveals that institutional pressures played a significant role in the evolution of CSR activities in Saudi Arabia between 2000 and 2015. However, the influence of different pressures varied, with regulatory and normative pressures having a greater influence than cultural cognitive pressures. Saudi corporations tended to invest heavily in CSR activities because of regulative and normative pressures. Further, Saudi corporations emphasized their CSR activities during periods of stronger economic growth and political uncertainty. CSR activities significantly evolved in response to the growth of government revenues and economic indicators after 2004, and similarly in response to the Arab Spring, which created a wave of political uncertainty throughout the Arab countries, from 2012 forward.

5.2.5 CSR Activities Between 2016 and 2022

During this period, Saudi Arabia underwent a significant and impactful social and economic reform that is a turning point in the country's history, after King Salman bin Abdulaziz took over as ruler and empowered Crown Prince Mohammad bin Salman to introduce societal change. In 2016, the powerful Crown Prince unveiled, 'Vision 2030', a 15-year plan to reform the whole national system including business perspectives. Vision 2030 became the guiding principle for restructuring Saudi society and fostering the development of a new culture characterized by modernity, international standards, and new governance structures (Thompson, 2017). This vision had a considerable impact on organizational behaviour with nearly all Saudi corporations, executives, media, and public events basing their behaviours on this vision's goals and plans.

For example, in its 2016 annual report, NCB named the section on its CSR initiatives "Our role in Saudi Vision 2030" and described it as part of its contribution toward achieving the country's vision, demonstrating the vision's strong influence on organizational behaviour. STC's chairman launched the company's first sustainability report in 2019 by highlighting the importance of the Saudi vision in creating new contracts for business-society links and driving social,

economic, and environmental developments. SABIC's chairman went beyond that, describing SABIC's role as a facilitator in effectively accomplishing the vision. STC's chairman explained:

“In Saudi Arabia, the Vision 2030 - a national sustainable development plan - lays out a transformation agenda across economic, social, environmental and governance dimensions.... The vision creates new expectations of the role of business in society” (STC, 2019b, p. 4). SABIC's chairman stated: “Promoting Saudi Arabia's sustainability agenda is one of the most important contributions we can make to the successful achievement of Saudi Vision 2030” (SABIC, 2018, p. 4).

Interestingly, the impact of Vision 2030 demonstrated the state's role in controlling or directing the national business system in Saudi Arabia and proposed significant changes in CSR activities since the inauguration of this governmental plan. As a guiding principle for transformation initiatives, this vision incorporated and projected the Prince's objectives to achieve a new era of development to create a modern vibrant society, a thriving economy, and an ambitious nation (Vision2030, 2016). Two years after announcing the vision, the government allowed further developments to take place, with the adoption of sustainability as a theme for implementing its programs and projects. This was during the period when Saudi Arabia witnessed an increase in both oil and non-oil governmental revenues as a result of the implementation of the value-added tax, real estate fees, rising prices for gas, electricity, and water (which were previously supported by the government and delivered at favourable prices), and residential fees (fees paid by any non-Saudi residents in the form of a fixed tax per person).

The analyses of CSR activities during this period reveal that some Saudi corporations adopted a more organized and systematic approach to CSR. Their prior experience with CSR in the context of international standards and business practices, as well as the emergence of normative pressures in the early 2000s, paved the way for further CSR developments. Saudi corporations preferred to pursue specific CSR programs, with each program covering a specific area of CSR rather than scattered CSR initiatives and programs. For example, NCB reported its 2016 CSR programs under three major themes: people empowerment, volunteering, and finally social care and donations (NCB, 2016). SABIC's CSR programs had five focus areas, which were volunteering, education, donations, environmental care or sustainability, and health (SABIC, 2016). Nonetheless, other corporations strove to focus on business sustainability while limiting their CSR programs. STC, for example, declared the development of its sustainability plan to achieve Vision 2030's goals (STC, 2019b), while implementing scattered CSR programs mostly through donations and

sponsorships. Table 5.9 depicts themes of CSR activities in Saudi Arabia from 2016 to 2022, based on data extracted from NCB, SABIC, STC, and SAVOLA documents.

Table 5.9: Themes and Sub-Themes of CSR Activities During 2016-2022.

Sub-Themes of CSR Activities	Themes of CSR Activities
Social Empowerment	Socioeconomic Development
Education	
Health	
Culture and Sport	
Volunteering	Philanthropy
Donations and Sponsorships	
Diversity	Fair Operating Practices
Equality	
Environmental Protection	Environmental Care
Environmental Sustainability	

These data show that Saudi corporations prioritized socioeconomic development, philanthropy, fair operating practices, and environmental care with various weights within their CSR programs. Many Saudi companies devoting significant resources to innovative educational programs, health sector support, and financial donations for social purposes. Saudi corporations also strongly encouraged their employees to participate in volunteering activities. However, Saudi firms placed less emphasis on CSR initiatives related to diversity, fair operating practices, culture, and sport.

CSR activities emphasizing socioeconomic development continued to evolve, with Saudi corporations viewing them as highly important across all their CSR activities. Socioeconomic development entailed a wide range of activities aimed at enabling a vibrant society by promoting social life and empowering various social actors to actively engage with their communities and contribute to social development. NCB's CSR programs were divided into three focus areas, namely people empowerment, volunteering, social care and donations.

Theme: Socioeconomic Development

At NCB, Ahalina (our families), aimed to contribute to social development by empowering Saudi women, youths, and children. However, in comparison to the previous year, the program evolved

when the bank implemented a new approach to measuring the social impact of its social empowerment programs by establishing specific goals and key performance measures. NCB stated:

“Through Ahalina, the Bank’s strategy targeted implementing objective-specific programs that convert these groups into positive and development energies active in our national economy.....The Bank provided other care and support initiatives in many areas in line with its corporate responsibility objectives” (NCB, 2016, p. 42).

Further analysis of NCB’s Ahalina program reveals no substantial changes in CSR activities when compared to the previous period. Social empowerment was considered in the Ahalina program through the productive families’ plan, which had been formed years before, and youth empowerment programs emphasized entrepreneurship training and support, which had already occurred in the bank. Similarly, the bank examined social empowerment through orphans’ programs, which aimed to provide orphan children with care and support (education, training, financial support, and recruiting). Nonetheless, the Ahalina program became more organized, focused, and objective-driven, indicating the evolution of Saudi Arabia’s CSR approach and methodologies between 2016 and 2022.

“In collaboration with international bodies specialized in developing handicrafts and industries, 42 trainers around the Kingdom received training, enabling them raising their competence... There are four financing centers spread across the Kingdom, which funded 2,171 female beneficiaries during 2016 to a total of SAR 6.85 million... AlAhli Entrepreneurs Program had trained 568 male and female entrepreneurs by the end of 2016... AlAhli Orphans Program continued to provide support and care for 600 male and female students. The year was also marked by launching the Self-Management Building Program to develop the personality of students in all aspects. The program has other services including health insurance, financial motivational rewards, library cards, and various recreational activities” (NCB, 2016, p. 42).

Similarly, after reinforcing its social role under the banner “Enabling Saudi Vision 2030”, SABIC revisited many of its social empowerment programs. It targeted social empowerment by providing various programs that were directly related to the goals of the country’s vision, emphasizing leveraging social content, enhancing technological innovations and entrepreneurship, and enabling investment opportunities in sectors where the vision calls for it. For example, SABIC launched a new training program for Saudi citizens to enhance their knowledge and skills related to the vision’s programs, as well as a new entity called “Home of Innovation”, allowing Saudis to

approach SABIC for assistance in incubating and growing business projects that supported the vision's goals. SABIC elaborated:

“SABIC is fully committed to being a key enabler of the Saudi Vision 2030, particularly under our groundbreaking NUSANED local content initiative, by helping to create a value-added local manufacturing base, diversifying the national economy, create jobs and minimize dependency on imports” (SABIC, 2020, p. 62).

“Over the year, our contributions in Health and Wellness totaled 220 programs ranging from food bank support to provision of medical equipment and supplies, in addition to health awareness programs” (SABIC, 2020, p. 60).

A second focus area of NCB's CSR priorities was volunteering, with the bank encouraging employees to actively participate in voluntary programs aimed at contributing to social development and community welfare. As the first Saudi corporation, NCB established an internal voluntary policy that allowed employees to participate in voluntary activities for 30 paid hours each year. The bank then expanded this program to boost community training programs by encouraging its employees to provide free training programs in surrounding communities.

“NCB has been the first private company to approve the 30-hour yearly paid voluntary system for employees... During 2016, 518 male and female NCB employees volunteered for the equivalent of 2,238 hours in 15 cities around the Kingdom.... The Bank, for the first time, launched the Professional Volunteer Campaign (Probono) for its male/female employees in Jeddah and Riyadh” (NCB, 2016, p. 42).

SABIC was yet another Saudi corporation that had restructured its CSR strategy to focus on specific aspects to create social impact in specific areas. In 2016, SABIC adopted a new CSR strategy that prioritized volunteering, education and health as well as promoting a culture of responsibility across the country. Nonetheless, SABIC maintained its sustainable approach to CSR, emphasizing the long-term impact of its social programs aimed at serving surrounding communities.

“Our new CSR strategy promotes supporting the communities where SABIC operates and in which its employees live. It is designed to optimize SABIC's CSR impact by developing and implementing innovative CSR initiatives and encouraging employee participation and volunteering. Our CSR programs and volunteer opportunities support SABIC's designated CSR priority focus area” (SABIC, 2016, p. 36). “Wherever we operate, we look to develop long-term mutually beneficial partnerships with local communities, with a sustainable approach that delivers lasting value, and innovative programs to meet community needs” (SABIC, 2019, p. 58).

“These programs engaged 2,531 SABIC volunteers who dedicated 10,874 volunteer hours for over 340,000 beneficiaries worldwide... Our global Health Initiative, including 23 programs across eight countries benefiting 110,016 people this year, testified SABIC’s concern for the health and wellbeing of people in the communities in which we work, and society at large” (SABIC, 2019, p. 59).

“A total of 787 corporate volunteering hours were completed three months after introducing the volunteering activities” (SAVOLA, 2019, p. 50).

At STC, youth and women empowerment programs were implemented to give them access to business and technological opportunities and to motivate them to assume their social and economic roles as active participants. Moreover, social investments focused on health and educational programs to improve the quality of life such as raising public awareness of health issues, encouraging organ donations, contributing to the development of health applications, promoting technology and artificial intelligence learning, organizing science and technology competitions, and enhancing awareness of social media and its applications. This approach appeared to be very similar to SABIC’s which emphasized preparing Saudi youths and children to meet future needs and excel in their skills, indicating a shift in CSR programs from direct assistance and support to building sustainable capabilities able to deliver future social and economic values.

“The Company initiated the adoption of programming courses for the blind in cooperation with the Blind Association in Riyadh and the Saudi Computer Society. Based on the principles of trust, creativity, and cooperation, the courses are aimed at educating blind people in computer programming, assessing existing applications, and creating innovative new ones to help them enter the labor market. The Company organized the Creathon initiative, in collaboration with Tasamy for Social Entrepreneurship, to empower and strengthen charities through the development and creation of innovative content. More than 200 students from universities across the Kingdom representing different disciplines attended the event” (STC, 2018, p. 41).

“Launched the “Tawakkali wa intaliqui” (Have Faith and Drive) initiative to empower women to drive and increase awareness of traffic safety rules, in support of the implementation of the Royal Order to allow women to drive” (STC, 2018, p. 42).

STC introduced five focus areas for its socioeconomic development activities namely sponsorships for sports and cultural activities, youth empowerment, women empowerment, social investments, and enabling technology, indicating a shift toward a vibrant society. The company provided direct financial support for sports and cultural activities that were highly desired by Saudi society, striving to deliver social values for a significant portion of Saudis who prioritized sports or culture. CSR activities that consider sport and culture remain important for Saudi companies as they are desirable and widely acknowledged by Saudi society.

“In 2018, the company continued to play a leading role in sports sponsorship through the largest digital content platform in the region, Dawri Plus. Our sponsorship during the year includes Sponsorship of the Saudi Arabia Football Federation; Sponsorship of the Saudi Professional League, Sponsorship of the Custodian of the Two Holy Mosques Cup, STC Under 14s Tournament, Sponsorship of the Referees’ Committee of the Saudi Arabia Football Federation, and Sponsorship of Saudi teams.... The Company sponsored the 34th National Festival of Heritage and Culture in Janadriyah, in line with its support for national events and the preservation of the Kingdom’s cultural heritage.” (STC, 2018, p. 40).

“During 2019, sport activities sponsorship cost accounts for SAR 83,245 Million” (STC, 2019a, p. 161).

The evolution of CSR approaches and methods created a notable shift in how Saudi corporations addressed CSR. For example, as part of their contributions towards enhancing citizens’ qualifications and enabling them to join the labour market, Saudi corporations invested in educational CSR programs by offering scholarships for university studies, funding research in collaboration with universities, and other programs that directly enhance job skills. However, later educational programs from 2016 to 2022 switched the focus to younger generations who studied in elementary schools to help them understand and apply knowledge relating to science, technology, engineering, innovation, and mathematics. Such a shift indicated a major change in CSR programs that evolved to contribute to Vision 2030’s aims highlighting a vibrant society. In 2019, new educational programs centred on science, technology, and innovation were introduced. This process emerged in response to the importance of science, technology, and innovation in meeting the United Nations’ Sustainable Development Goals.

“Supporting the launch of an educational reference dictionary for children in cooperation with the Saudi Association of Sign Language Interpreters” (STC, 2018, p.42).

“The company also supported and enabled the Hajj Hackathon, which was attended by more than 3,000 people from around the world; Cyber Saber, which was attended by more than 150 students from 36 teams representing 7 Saudi universities; and the CyberCrunch training program for beginners, which aims to bridge the gap between the labor market’s needs and the output of education and training initiatives” (STC. 2018, p. 22).

“Education allowances were provided for around 358 children with special needs” (STC, 2019a, p. 43).

In 2020, Saudi corporations actively responded to the global spread of the coronavirus (COVID-19) by launching a variety of programs to mitigate the negative social, health, and

economic consequences. NCB initiated different programs to support people who had suffered economically as a result of job loss and business closure, by providing them with food, clothing, and health supplies. NCB provided direct financial assistance to the semi-governmental organization to assist people affected by COVID-19 (NCB, 2020). In addition, SABIC actively responded to COVID-19's social and economic impact by establishing partnerships with governmental and non-governmental organizations to provide relevant support for needy people, supply sanitizers and medical supplies to communities, and provide relevant resources to healthcare practitioners. SABIC invested more than US 33 million in initiatives aimed at mitigating the negative social, health, and economic impacts of COVID-19 (SABIC, 2020). It played a critical role during COVID-19, providing generous support for Saudi communities in the form of direct financial support for healthcare organizations, food baskets for the needy, and awareness raising throughout Saudi society.

Theme: Philanthropy

Another theme of CSR activity in Saudi Arabia emphasized philanthropy, with companies allocating dedicated budgets to provide financial donations and sponsorships for social good causes. Those activities, which had previously considered donations to charitable, healthcare, and educational organizations, remained the same during this period. However, Saudi companies organized their activities by establishing partnerships with governmental and non-governmental organizations to encourage integration among various sectors and enable further social and national developments. This reflected a new approach towards CSR in Saudi Arabia, with Saudi corporations focusing on the impact of their CSR investments rather than providing direct social paybacks, indicating an evolution in CSR approaches and methods. Saudi companies explained some of their philanthropic activities as follows:

“NCB supported King Salman Center for Education for Employment in partnership with Prince Sultan University, highlighting the importance of integration between the private sector and the education sector in the support of national development to achieve Saudi Vision 2030” (NCB, 2017, p. 57).

“In addition to its community empowerment programs, NCB participated in many initiatives with a direct impact on society in 2016, contributing a total of SAR 39.5 million” (NCB, 2016, p. 42).

“This year, SABIC donated US\$57.5 million in community giving” (SABIC, 2017, p. 48).

“Our social initiatives that consider community giving targets the most vulnerable members of society...This year our social initiatives totalled 65 engagements and covered 17 countries” (SABIC, 2019, p. 59).

“The Company contributed 6 million riyals during the year to the National Entrepreneurship Institute, a national, independent, non-profit organization established by the Ministry of Energy and the General Organization for Technical and Vocational Training to help empower small and medium-sized entrepreneurs of both sexes” (STC, 2018, p. 42).

Theme: Fair Operating Practices

Saudi companies have incorporated diversity and equality as integral components of their CSR activities since 2016, which signifies a continuation of their commitment to fair operating practices observed in the preceding period (2000-2015). This earlier period witnessed a noteworthy influence of normative pressures, primarily driven by professional and educational development within the country. However, it is important to highlight that the scope of these activities has expanded since 2016 to place a stronger emphasis on promoting equality and diversity. STC, among other companies, has actively endeavoured to foster fairness and justice in society. It has allocated financial resources towards initiatives that promote these principles and contribute to social equality advancement.

“The Company’s annual contribution to the Saafah Foundation was SR 1 million. The foundation aims to promote the values of transparency, fairness, and justice in society, serving as a national resource for knowledge and experience in matters related to integrity and anticorruption” (STC, 2018, p. 40).

“Specific programs this year included Girls Day which is a specific initiative to break down gender stereotypes and encourage girls interested in a future in science and technology”. (SABIC, 2017, p. 49).

Meanwhile, Saudi companies have placed significant emphasis on diversity and equality by elucidating their endeavours to involve women in various business and non-business realms. Moreover, they have accelerated their social responsibility towards diverse communities by investing in the recruitment of a diverse workforce. It is noteworthy that promoting diversity and equality in Saudi Arabia entails higher costs compared to Western countries where women and non-citizens have enjoyed equal rights for a considerable duration. In contrast, cultural barriers have historically limited the opportunities for both women and non-citizens in the Saudi Arabian labour market.

“We employ over 26,000 people of over 40 nationalities... it is our duty to ensure and maintain a positive, balanced and fair work environment... we continue to focus on fostering a culture where every voice is heard, equal opportunities are the norm and everyone receives the same benefits and compensations for the same type of work” (SAVOLA, 2019, p. 58).

“Panda has been working on maintaining a solid base of equality at the workplace through increasing equal hiring opportunities, with emphasis on women (851) and people with disabilities (329), increasing the number of women in senior positions, investing in recruitment process to encourage applications from candidates with diverse characteristics, gender, educational and cultural background. Our employees come from more than 40 nationalities and work harmoniously as a team to realize Panda objectives and goals” (SAVOLA, 2019, p. 68).

Theme: Environmental Care

Between 2016 and 2022, there was a notable emphasis on environmental care, specifically directed towards environmental protection and sustainability. This signifies a progression in the adoption of practices associated with environmental care when compared to the preceding period. In the earlier period, Saudi companies primarily addressed environmental care through initiatives focused on environmental protection and waste management. However, in the subsequent period, there was a shift towards prioritizing environmental sustainability. Saudi corporations recognised sustainability as a fundamental approach to establish a groundwork for future generations.

“Our CSR policy aims at establishing the principle of sustainability in all aspects and contributing to the building of the society and the future generations” (SAVOLA, 2021b, p. 1).

Sustainability became a fundamental theme for CSR activities In Saudi companies. For example, SABIC worked hard to spread awareness of sustainability and implemented different programs to reduce waste, encourage recycling, organize campaigns, and capitalize on Saudi Arabia’s agricultural strengths. Furthermore, SABIC forged partnerships aimed at consistently advancing waste management practices and generating financial resources from such projects to bolster other social contributions. In addition to these initiatives, SABIC made concerted efforts to raise awareness about sustainability among diverse social entities. Other companies adopted and implemented programs that advance resources and environmental sustainability by actively investing in different projects that aim at reducing waste and enhancing resource utilization.

“Part of this involved initiating a Sustainable Finance Working Group, NCB has been able to identify more than SAR 48 billion worth of eligible ‘green’ and ‘social’ assets.

The Sustainable Finance Working Group will be managing and monitoring the allocation of proceeds towards eligible green and/or social projects" (NCB, 2021, p. 25).

"As part of our commitment this year, we signed the UK Plastics Pact, a collaborative effort to tackle plastic waste, and gave financial support to the Red Cross Society in response to flooding that affected 30 prefectures in the summer. Supporting our efforts to promote a green and waste-free environment, SABIC employees participated in Earth Day and World Clean-Up Day" (SABIC, 2018, p. 82).

"More than 170 employees devoted 2000 hours of volunteer time for the "Light of Our Future" program, educating students on the values of sustainable living – a core piece of SABIC's global sustainability strategy" (SABIC, 2017, p. 80).

"Part of our Environmentally Sustainable Buildings is the water efficiency considerations include a future treatment plant capacity 700 m³/day. The water treatment plant will be treating grey water to be used for the flushing systems at our headquarter buildings" (STC, 2019b, p. 94).

In 2019, SAVOLA established the "SAVOLA World" foundation intending to manage its sustainable and responsible corporate behaviour systematically. SAVOLA World is an independent non-profit entity that is fully funded by SAVOLA. Its mission is to maximize the social impact of SAVOLA's CSR programs and enhance the impact of its sustainability approach. This step enabled the company to restructure its CSR programs and implement new methods of delivering social value. For example, the company introduced various key performance indicators to assess the social impact of its programs. In 2020, SAVOLA announced the adoption of the UN Sustainable Development Goals to enhance its sustainability and CSR strategies. This was justified by the need for a new approach that would allow the company to significantly contribute to the achievement of the Saudi 'Vision 2030'. SAVOLA explained:

"Savola strategy in the field of sustainability shares mutual objectives with various local authorities and government bodies, including, most importantly, Saudi Vision 2030. Our efforts are therefore closely aligned with the long-term success of Saudi Arabia outlined in Vision 2030. Savola's growth strategy focuses on initiatives that directly benefit the Kingdom's socio-economic development whilst building a prosperous nation and a more dynamic, robust economy" (SAVOLA, 2020a, p. 56).

Despite the significant strides made by Saudi companies in advancing environmental sustainability, particularly with a steadfast focus on preserving the environment for the benefit of future generations, it is important to acknowledge that some companies have chosen to address their efforts in the realm of environmental protection and waste management. While the overarching goal remains the same, these companies have recognised the immediate need to

mitigate environmental risks and minimize their ecological footprint. By prioritizing environmental protection, they aim to prevent further degradation of natural resources and reduce the negative impact of industrial activities on ecosystems.

Through various measures such as implementing waste management systems, enhancing recycling initiatives, and adopting eco-friendly practices, these companies actively contribute to the preservation of the environment. By adopting responsible waste management strategies, they aim to minimize the generation of waste, promote recycling, and ensure its proper disposal, thus mitigating potential environmental hazards. It is worth noting that while the focus on environmental protection is undoubtedly crucial, it is just one facet of the broader sustainability agenda. By acknowledging the importance of waste management and environmental protection, these companies lay the groundwork for further advancements towards comprehensive sustainability practices. They pave the way for future endeavours that encompass various dimensions of sustainability, such as resource conservation, renewable energy adoption, and carbon footprint reduction.

“This year, SABIC named February “Environment Protection Month” across our global operations. The theme was “Waste Free Environment”. We encouraged environmental projects at local government agencies, schools, and private organizations. SABIC volunteers took part in Environment Protection Month by collecting waste and support recycling efforts.... Members of our Process Safety and Environmental team helped spread awareness and celebration by organizing Earth Day Poster and Plastic bag recycling contests” (SABIC, 2017, p. 80).

“As part of environmental performance, our environmental programs have achieved 18% reduction in direct energy consumption rate in 2019 across our buildings and fleet, compared to 2018, and 50% reduction in paper consumption compared to 2018” (STC, 2019b, p. 90).

“In 2019 Panda launched the “Can’t miss Initiative” to put an end to unnecessary waste and reduce environmental pollution. The initiative was launched in October in 13 pilot stores and has led to improvements in stock management and waste management” (SAVOLA, 2019, p. 53).

“We will continue to invest in food waste and loss reduction in our own operational companies, by building a more responsible supply chain” (SAVOLA, 2019, p. 54).

“Savola Group has signed an 18-month partnership with the United Nations Environment Program (UNEP) to leverage their global scope of work and technical expertise. In return, we seek to contribute to provide strategic support and lead the transformation in addressing the excess food waste in the Kingdom of Saudi Arabia

through the comprehensive “Prevention and Reduction of Food Waste” Program” (SAVOLA, 2020b, p. 47).

Generally, the period of 2016- 2022 saw a significant evolution in the concept and applications of CSR, with Saudi corporations tending to align their CSR plans and strategies with the country’s 2030 vision, international sustainability standards such as GRI, and the UN Sustainable Development Goals. This approach slightly impacted the focus areas in which Saudi corporations implemented their CSR plans, as they strove to focus on socioeconomic development, philanthropy and giving, fair operating practices, and environmental care. However, Saudi corporations modified their CSR approaches when they sought to plan and direct their CSR programs to create a measurable social impact. This was achieved by implementing programs that focused on social objectives that have a sustainable impact rather than providing one-time direct donations and/or assistance to social actors. Meanwhile, CSR activities experienced an evolutionary path, with some receiving greater corporate attention among CSR programs such as social empowerment and environmental care, while others experienced a decline in their scopes such as fair operating practices and cultural and sports activities. Based on the findings of dominant institutional pressures presented in Chapter Four, Table 5.10 shows the impact of institutional pressures on CSR activities from 2016 to 2022.

The impact of regulatory, normative, and cultural cognitive pressures was significant when compared to the previous period (2000-2015). For example, regulatory pressures evolved after the imposition of new regulations in Saudi Arabia to advance human and civil rights, sustainability, and volunteering, and to reduce the influence of Islamic teachings and to discourage direct philanthropy. Similarly, normative pressures shifted from a focus on CSR guidelines and awards to a focus on international sustainability standards, international CSR standards, , and regulated philanthropy. Furthermore, cultural cognitive pressures evolved to accommodate the social changes that Saudi Arabia has experienced since 2016, with a decline in the influence of religion and culture and a significant increase in nationalism’s influence. A more in-depth examination of the evolution of CSR-related institutional pressures indicated that institutional pressures evolved in response to the Saudi Vision 2030, which imposed a wide range of social and economic developments as discussed in chapter four.

Table 5.10: Themes of CSR Activities and Institutional Pressures (2016-2022).

Period: 2016 -2022		
Institutional Pressures		CSR activities
Regulative	Talented HR	Socioeconomic Development Philanthropy Fair Operating Practices
	Global Agenda	
	Vibrant Society	
	Education & Training	
	Volunteering	
	Regulated Philanthropy	
	Human & Civil Rights	
	Environment & Sustainability	
Normative	Saudi CSR Strategy	Environmental Care
	Donation Platforms	
	SASO Guidelines ISO 26000	
	GRI	
	Research & Education	
Cultural Cognitive	Religion: Socially Respected	
	Culture: Socially Respected	
	Nationalism: Significantly Influential	

Saudi corporations modified their CSR models to achieve new goals as the social and institutional contexts have evolved. The new approach for Saudi corporations recognised the long-term sustainable impact of their social investments, where Saudi corporations typically applied key performance indicators to measure the social impact of their programs. Moreover, Saudi corporations' CSR activities tended to be aligned with local and global goals for social and sustainable development. For example, SABIC, STC, and SAVOLA declared their adoption of the UN Sustainable Development Goals to significantly contribute to the country's social and environmental sustainability. STC clearly described this evolution and stated its goals for achieving sustainable social impact, indicating an evolution in Saudi CSR's thinking and implementation. STC and SABIC discussed their CSR strategy as follows:

“We have shifted from a culture of direct support and assistance to empowerment, opening new windows of hope for maximizing expectations and the impact of programs, and enabling technology to serve sustainability projects. Our responsibility towards society and employees is to instill a culture of sustainability in our operations. Our efforts to achieve sustainable environmental, social, and economic development are based on the four pillars of our sustainability strategy” (STC, 2018, p. 40).

“Our global CSR strategic priority areas are aligned with the UN sustainable development goals that focus on science and technology in education, environmental protection, health and wellness, and water and sustainable agriculture. They provide a framework within which our organization and our people strive to bring enduring and sustainable change” (SABIC, 2018, p. 48).

As a result of these advancements in CSR approaches, Saudi corporations devoted more resources to empowering communities and society, in order to expand the scope of CSR activities. Social empowerment programs emphasized empowering women, youths, and disabled people who had long endured inequality in Saudi Arabia. CSR programs focused on building their capabilities to enable them to be active members of society. During this time, Saudi corporations strove to promote and facilitate volunteering as part of their response to social changes. This was the first time that Saudi corporations had strongly emphasized volunteering. These CSR activities were linked to the evolving regulatory pressures that promoted new social concepts such as volunteering and human and civil rights. Similarly, CSR programs focusing on education evolved significantly in response to new regulatory pressures ensuring a vibrant society and talent enabling, with Saudi corporations shifting from providing financial support for degree-granting programs to emphasizing science and technology education for young boys and girls to prepare them for future challenges and opportunities. This indicates yet another significant shift in Saudi Arabia’s CSR thinking. Accordingly, as a result of regulatory (regulatory philanthropy) and normative (donations platforms) pressures, Saudi corporations systemized their donations and sponsorships by directing their financial philanthropic donations to non-governmental organizations with official licenses to manage corporate and individual donations. This enabled Saudi corporations to keep their philanthropic activities away from terrorist organizations or individuals claiming social needs.

Healthcare maintained its status as an important CSR activity, with Saudi corporations maintaining their partnerships with governmental and non-governmental health providers to develop their infrastructures and enhance the quality of health services by investing generously in this sector. This can be attributed to the influence of regulatory pressures that ensured the need for advancing the quality of life in Saudi Arabia. Other CSR activities such as fair operating practices, sports, and cultural practices, however, experienced a decline in interest, which can be attributed to the evolution of cultural cognitive pressures, which regarded culture as less important than in the previous period. Moreover, the strong influence of nationalistic perspectives prevented Saudi corporations from explicitly implementing fair operating practices for non-Saudi employees. For

example, non-Saudi children studying in Saudi Arabia were not allowed to participate in extra curriculum educational programs provided by Saudi corporations; some companies faced boycott when they announced granting some awards to qualified non-Saudi employees; and Saudi companies were not permitted to hire non-Saudis in many positions such as HR departments, sales, senior accounting jobs, and many others. Such practices were encouraged by laws and regulations, contributing to the rise of a powerful nationalism wave that negatively influenced fair operating practices and cultural orientation.

Environmental care underwent a significant change as Saudi corporations sought to integrate environmental sustainability into their business operations and CSR programs while at the same time maintaining environmental protection programs. It is important to remember that sustainability was incorporated as a guiding principle for all transformation programs in Saudi Vision 2030. Saudi corporations actively embraced the country's vision, by focusing on sustainability as a guiding principle for their CSR activities. As a result, they shifted their CSR approach from providing on-time assistance for needy parties to planning sustainable and impactful CSR programs. SAVOLA and STC discussed their commitment toward sustainability as a driver of social impact as follows:

“Our values, strategy and actions are all influenced by our commitment to sustainability and social responsibility with the aim of ultimately satisfying the economic and social aspirations of Saudi Vision 2030” (SAVOLA, 2020a, p. 56). “Our approach to sustainability involves maximizing economic value, creating positive environmental impact and supporting progressive social development. By aligning our business operations with the goals of the Saudi Vision 2030, we are helping to build a better national future” (STC, 2019b, p. 16).

In summary, the evolution of CSR activities from 2016 to 2022 was primarily driven by significant changes in regulatory pressures, which underwent dramatic changes to accommodate the plans and programs of Saudi Vision 2030. Normative pressures evolved significantly, but slowly, as the Saudi CSR strategy and SASO guidelines were announced in the first quarter of 2022 and are still being implemented. Additionally, previous normative pressures in the form of SAGIA guidelines and SARCI were removed by the government early in 2016 as they were deemed to be far behind the vision goals. Finally, changes in cultural cognitive pressures reduced the influence of both Islamic teachings and culture on shaping CSR activities, while the strong emphasis on nationalism created barriers to many CSR programs and activities. The analysis

reveals that a CSR activity can significantly evolve when impacted by two different institutional pressures. This is evident when corporations faced both regulatory and normative pressures which prioritized social empowerment and environmental care. The goals of regulatory pressures (vibrant society, civil rights, global agenda, regulated philanthropy, and environmental care) coincided with normative pressures (GRI standards and donations platforms), leading to a greater emphasis on socioeconomical and environmental CSR activities.

5.3 Discussion

This chapter investigated the historical evolution of CSR activities in Saudi Arabia by analysing corporate documents (Yates, 2014) to draw meaningful interpretations (Rowlinson et al., 2014). In this case, history was used to apply and develop theories to understand social processes (Maclean et al., 2016) and detect trends in the historical evolution of CSR activities. Institutional theory served as the foundation for the current research to provide a coherent interpretation of the evolution of CSR taking into account the impact of diverse institutional pressures. In doing so, the analysis drew on the findings of chapter four and followed a periodization process that considers the history of institutional pressures (Aldrich & Ruef, 2006) and the roots of CSR in Saudi Arabia. Accordingly, the following discussion examines the evolution of CSR activities in Saudi Arabia throughout five time periods covering around seven decades.

The analysis shows that CSR activities (see themes and sub-themes) have undergone significant expansion in Saudi Arabia since 1954 when CSR initially emerged as an ad hoc initiative undertaken by Saudi companies in response to contextual factors impacting their business environment. Table 5.11 depicts the CSR themes and corresponding sub-themes implemented during each period within the Saudi Arabian context. The analyses of the adoption of CSR themes in Saudi Arabia across different periods reveal both continuity and progression. Socioeconomic Development, Employability and Empowerment, and Philanthropy emerge as consistent themes throughout all periods, demonstrating a sustained commitment to these areas. This continuity reflects the recognition of their importance in promoting social and economic well-being. However, the inclusion of Fair Operating Practices as a CSR theme in the 1970-1979 and 2000-2015 periods signifies a growing emphasis on ethical and inclusive business practices. Furthermore, the introduction of Environmental Care as a theme in the 2000-2015 period, and its

continuation in the 2016-2022 period, indicates an increasing recognition of the significance of environmental sustainability.

Overall, the evolution of CSR themes in Saudi Arabia demonstrates a broadening scope, with a greater focus on fairness, environmental responsibility, and sustainable practices alongside the enduring commitment to socioeconomic development, employability, empowerment, and philanthropy. Analysing each theme and related sub-themes shows an evolutionary path across different periods as follows:

Table 5.11: Themes and Sub-Themes of CSR Activities Across Periods.

Themes of CSR Activities	1954-1969	1970-1979	1980-1999	2000-2015	2016-2022
	Sub-Themes	Sub-Themes	Sub-Themes	Sub-Themes	Sub-Themes
Socioeconomic Development	Contributing to Housing Problem				
		Community Development	Community Development	Community Development	
					Social Empowerment
					Culture and Sport
					Supporting SMEs
					Health Care
		Volunteering		Volunteering	Volunteering
					Education
Employability and Empowerment	Encouraging Employability	Encouraging Employability	Encouraging Employability	Encouraging Employability	
	Human Resources Development	Human Resources Development (Training)	Human Resources Development	Human Resources Development (Education & Training)	
Philanthropy	Serving Muslim Pilgrims				
		Donations and Sponsorships	Donations and Sponsorships	Donations and Sponsorships	Donations and Sponsorships
Fair Operating Practices		Diversity		Diversity	Diversity
		Equality		Equality	Equality
				Human Rights	
Environmental Care				Safety and Waste Control	Environmental Protection
				Environmental Protection	Environmental Sustainability

Themes: Socioeconomic Development:

- 1954-1969: The primary sub-theme of CSR activity was contributing to resolving the housing problem, indicating a focus on improving living conditions and socioeconomic development.
- 1970-1979: Community development and volunteering were included, reflecting a broader scope of initiatives aimed at enhancing socioeconomic progress.
- 1980-1999: Community development remained a key sub-theme of CSR activity, emphasizing the commitment to supporting the well-being and development of communities.
- 2000-2015: The focus on community developments continued, while new sub-themes emerged highlighting the importance of investing in cultural and sporting initiatives, supporting SMEs, encouraging and contributing to volunteering activities, and providing healthcare services.
- 2016-2022: Social empowerment became an important theme, indicating a shift towards empowering individuals and promoting inclusive growth within society. Additional sub-themes included supporting health care, volunteering, and cultural and sports activities, while less attention was paid to supporting the establishment of SMEs.

Theme: Employability and Empowerment:

- 1954-1969: CSR activity included encouraging employability, signifying the importance of providing individuals with opportunities for personal growth and development.
- 1970-1979: Employability remained a focus, accompanied by human resources development through training programs, highlighting the investment in enhancing employees' skills.
- 1980-1999: Supporting employability and empowerment persisted, emphasizing the significance of human resources development to nurture talents.
- 2000-2015: Employability continued to be emphasized, with a shift towards a broader approach that included education and training as a means of empowering individuals.

Theme: Philanthropy:

- 1954-1969: CSR activity focused on serving Muslim pilgrims, highlighting a philanthropic approach and the importance of giving back desired social structures.
- 1970-1979: The focus shifted towards donations and sponsorships, demonstrating ongoing commitment to philanthropy, and supporting charitable causes.
- 1980-1999: Philanthropy continued as a theme, with donations and sponsorships playing a prominent role in supporting various community initiatives.
- 2000-2015: Philanthropy remained significant, indicating continued support for community charities and causes.
- 2016-2022: Philanthropy continued to be emphasized, reflecting a commitment to contributing to the well-being of society through charitable actions.

Theme: Fair Operating Practices:

- 1970-1979: The theme of fair operating practices emerged, with a specific focus on diversity and equality, highlighting the importance of creating an inclusive and equitable work environment.
- 2000-2015: The emphasis on fair operating practices expanded to include diversity and equality, indicating a commitment to upholding ethical standards, promoting equal opportunities, and promoting human rights.
- 2016-2022: Fair operating practices remained relevant, with a continued focus on diversity and equality, reflecting a commitment to fostering inclusive workplaces.

Theme: Environmental Care:

- 2000-2015: The theme of environmental care and protection emerged, which encompassed safety and waste control, as well as environmental protection.
- 2016-2022: Environmental care and protection continued to be emphasized, with an additional focus on environmental sustainability, demonstrating an increased recognition of the importance of sustainable business practices.

CSR activities were introduced in corporate reports in 1994 when NCB highlighted social responsibility as one of the bank's goals. However, several CSR activities were implemented by Saudi corporations 40 years before this date. Specifically, during the 1950s and 1960s, some

corporations invested in areas that were regarded by the government as social priorities such as housing and employability. Moreover, during this period, CSR activities included initiatives aimed at contributing to community needs and culturally desirable values such as supporting Muslim pilgrims. This period was distinguished by a narrow spread of CSR activities where institutional pressures were in their infancy in a newly established country that had undergone extended periods of political instability with a lack of an educational system and a primitive national business system. Such contextual factors contributed to the late emergence of CSR in Saudi Arabia in comparison to Western countries that implemented CSR activities in the 1920s (Carroll, 2008), and emphasized it after WWII in response to the upsurge of labour unions as well as social awareness (Latapí Agudelo et al., 2019).

During earlier periods, Saudi corporations adopted a proactive approach when they implemented CSR activities that aligned with the state's priorities and culturally desired values. CSR activities arose in response to new regulations imposed by the government and broadly embraced by cultural structures. On the one hand, the emergence of institutional pressures (regulatory and cultural cognitive) in Saudi Arabia influenced the development of CSR activities and corporations organizational structures (DiMaggio & Powell, 1983) which enabled them to gain support and access to relevant resources (Meyer & Rowan, 1977). On the other hand, Saudi corporations adhered to the state's power and the deeply embedded cultural and religious systems that demanded social contributions in light of their goals (Arora & Ali Kazmi, 2012). Many emerging economies had by weak regulatory and cultural cognitive structures, and there were fewer democratic institutions as a counterbalance to the state's power. Table 5.12 summarizes the evolution of themes of CSR activities in Saudi Arabia in response to institutional pressures.

During the 1970s Saudi corporations expanded the scope of their social programs and introduced new CSR activities that included business ethics and fair operating practices. Further, the regulatory context changed as the government prioritized national development and education within its national plans. These new regulations were meant to facilitate rather than compel firms to engage or participate in a specific governmental program or goal. Nonetheless, Saudi corporations handled CSR proactively, introducing new practices to meet national goals such as community and human resources development. For example, Saudi NCB launched its scholarship program to support the government's goal of improving education and opened the first branch in

Saudi Arabia to welcome women. These findings contrast sharply with the situation in Western countries, where CSR activities in developed countries in the 1970s were driven by social pressures (Amin-Chaudhry, 2016), ethical obligations (Moura-Leite & Padgett, 2011), research (Carroll, 2008) and existing institutional frameworks (Campbell, 2007).

Table 5.12: The Evolution of CSR Themes.

Period	Institutional Pressures	Influence	Themes of CSR Activities
1954-1969	Regulative	Influential	Socioeconomic Development
	Cultural Cognitive	Influential	Employability and Empowerment Philanthropy
1970-1979	Regulative	Influential	Socioeconomic Development
	Cultural Cognitive	Influential	Employability and Empowerment Philanthropy Fair Operating Practices
1980-1999	Regulative	High Influence	Socioeconomic Development Social
	Cultural Cognitive	Influential	Employability and Empowerment Philanthropy
2000-2015	Regulative	High Influence	Socioeconomic Development
	Normative	High Influence	Employability and Empowerment Philanthropy
	Cultural Cognitive	Influential	Fair Operating Practices Environmental Care
2016-2022	Regulative	High Influence	Socioeconomic Development
	Normative	Influential	Philanthropy Fair Operating Practices
	Cultural Cognitive	High Influence	Environmental Care

Nonetheless, institutional pressures in Saudi Arabia influenced responsible organizational conduct, as companies tended to align their structures with the goals of newly implemented regulations that stressed community development. A closer examination reveals the impact of state power on organizational behaviour. Long before the emergence of new regulations or cultural norms addressing the concept or practice of CSR, Saudi organizations strove to voluntarily

contribute to national initiatives imposed by the government while respecting local culture and Islamic teachings.

The third period (1980-1999) saw a significant evolution of CSR activities in Saudi Arabia, with social practices expanding, ethical practices vanishing, and philanthropic donations expanding. The introduction of a new regulatory structure in the 1980s had a major impact on regulatory pressures. The new framework promoted social development, philanthropic donations, nationalism, and religious philanthropy. This enabled the expansion of existing CSR activities that prioritized social and community development, employability, and philanthropic donations. This expansion was noted when a wide range of CSR activities simulated Western practices during this period, such as developing schemes for employees' welfare, empowerment of women, and childcare, contributing to charitable organizations, and building capacities for educational purposes. Nonetheless, Saudi CSR was still in its infancy as compared to developed countries (Blowfield & Frynas, 2005; Jamali & Mirshak, 2007), as Saudi companies operated in an institutional context (Lawrence & Suddaby, 2006) that was shaping the development of CSR (Campbell, 2007).

These conclusions are supported by the fact that, despite the considerable focus on such practices in Islamic teachings, philanthropic donations were not significantly considered by Saudi corporations before this time but emerged immediately after being established by the government. Furthermore, ethical practices were not emphasized when the country experienced negative economic growth whereas the rise of the nationalism wave across the country encouraged companies to direct some of their CSR activities to support popular projects that were widely desired by the society. Cultural cognitive pressures encouraged some CSR activities while constraining others (Campbell, 2007) with Saudi organizations promoting nationalism as a shared societal vision to gain social acceptance (Scott, 2014a).

CSR activities evolved dramatically over the next period (2000-2015), which witnessed the emergence of new CSR concepts and applications. Saudi corporations advanced their social and philanthropic programs, reviewed fair operating practices, and included environmental responsibility as an emerging field for their CSR programs, indicating a shift in CSR strategy. Specifically, this period witnessed the publication of the first sustainability report in Saudi Arabia in 2008, the implementation of the first sustainability policy, the emergence of cultural and sports

CSR, a strong emphasis on education, and a large number of CSR programs aimed at empowering various social actors including women, children, and entrepreneurs. This development stemmed from the growing institutional pressures relating to new regulations that advanced civil rights, education, environmental care, and the creation of an active society. Governmental and non-governmental organizations fostered normative pressures that represented social professionalism by introducing criteria for social responsibility and competitiveness, to comply with global agendas and international sustainability standards.

The evolution of regulative and normative pressures focused on socioeconomic development, philanthropy, and environmental care, and encouraged organizational behaviour to embrace further CSR activities in these domains, hence boosting the advancement of social and philanthropic CSR. This indicates an increase in the level of institutionalization of different pressures in Saudi Arabia (Lawrence & Suddaby, 2006), and supports the nonstationary nature of institutions, which can be created, maintained, or disrupted in a given context (Suddaby et al., 2014), thus influencing organizational behaviour differently over time. Nonetheless, the power of the state and culture were catalysts for the progression of institutional pressures during a period when the country experienced shifts in governmental thinking and greater openness toward globalization and competitiveness, indicating the role of the state in the institutionalization process (Scherer & Palazzo, 2011) in developing countries.

Since 2016, CSR activities in Saudi Arabia developed significantly as a result of the evolution in institutional settings driven by government policies. CSR evolved into a shared and desired social construct through socioeconomic development, philanthropy, fair operating practices, and environmental care. Saudi corporations expanded their use of sustainability reports and strove to align their strategies with government goals and global sustainability and responsibility agendas while ignoring other key examples of responsible behaviour such as ethical CSR and Islamic philanthropy. This process allowed organizational forgetfulness, in which firms intentionally disregard specific instances to focus on greater goals (Suddaby et al., 2020).

The evolution of CSR activities in Saudi Arabia went beyond the introduction of new programs or practices and took into account how CSR initiatives were implemented. Government plans and subsequent new regulations, normative pressures that simulated international practices, and sustainability thinking regarding future generations, influenced the institutionalization process

of CSR, where Saudi corporations proactively enhanced their CSR programs to comply with international requirements. This reflected a higher level of institutionalizing of CSR in light of developing institutional pressures, demonstrated the role of the state in the institutionalization process, and limited the notion of political CSR in Saudi Arabia (Djelic & Etchanchu, 2017).

5.4 Conclusion

This chapter has explored the historical evolution of CSR activities in Saudi Arabia in the context of institutional pressures to answer the first research question: *How have firm-level CSR activities evolved in Saudi Arabia with respect to institutional developments?* More specifically, the historical evolutionary process of CSR activities in Saudi Arabia during the previous seven decades, which was divided into five periods, was identified using thematic analysis of corporate reports. This chapter builds on the development and impact of institutional pressures presented in chapter four.

The analysis yields conflicting results in terms of the evolution of specific CSR activities, its acceptance as a social phenomenon, and its progression in light of the development of institutional pressures. Specifically, the analysis reveals the following results.

First, Saudi corporations started implementing some CSR activities in the 1950s despite the absence of a clear understanding of the concept or its applications. Although CSR activities emerged in the 1950s, the concept first appeared in some Saudi Arabian corporate reports in 1994. Second, the fact that the CSR concept has recently appeared more generally in Saudi Arabian corporate reports, despite its emergence in Western countries during the 1950s, reflects the divergence between developed and developing countries in their approaches to organizational responsibility. In this case, institutional pressures began to arise earlier in developed countries than in developing countries, allowing CSR to evolve more quickly. The lack of CSR conceptualization and the sluggish institutionalization process, which were mainly controlled by government regulations and plans, have all contributed to the late evolution of CSR in developing countries.

Third, CSR activities in Saudi Arabia have evolved along an evolutionary path that permitted specific activities to shift up and down based on contextual circumstances. Socioeconomic development was first prioritized in the emergence of CSR activities, and it continued to grow

across all eras. This theme made it easier for Saudi organizations to strategize their CSR. Philanthropy and donations, though, followed a different track. Despite being highly regarded in Islamic teachings, philanthropic donations first emerged in the 1980s in response to governmental plans. The ethical perspective of CSR activities, represented by fair operating practices, was first introduced in the 1970s but was disregarded in later years. It was revived in response to normative pressures that started to emerge in the early 2000s. Environmental care and sustainability-related practices emerged early in the 2000s and were widely adopted in later years in reaction to changes in the institutional context. Surprisingly, practices that consider religious philanthropy were only documented during the 1980s and were embraced slowly throughout the study period, despite the notion that some religious CSR activities may have existed earlier in Saudi Arabia in the form of providing services for Muslim pilgrims.

Fourth, institutional pressures helped to promote and facilitate the evolution of CSR in a variety of ways. Since its inception, regulative pressures have consistently promoted social empowerment, social priorities, human development, education, and other facets of CSR. Nonetheless, since the early 1960s, regulative pressures focused on the social dimension, considering philanthropic donations in the 1980s and environmental protection in the early 2000s, while ignoring the ethical perspective throughout the study years. Normative pressures started to emerge early in the 2000s and encouraged the adoption of international standards for CSR and sustainability, fair operating practices, and environmental care. However, since 2016, when government plans disregarded ethical CSR, there have been substantial changes in the national business system, which have reduced the impact of normative pressures. Cultural cognitive pressures continued to moderately influence CSR adoption, as a result of the weakness of nationally accepted CSR structures. Cultural cognitive pressures, namely nationalism, encouraged the implementation of some practices such as employability while constraining others such as fair operating and ethical practices.

Fifth, contextual factors played a significant role in promoting or restricting specific CSR activities. The power of the state acted as a critical factor in the evolutionary process of CSR, where governmental and national goals served as informal regulations (Campbell, 2007) affecting CSR. Nonetheless, the power of the state is greater in developing and less democratic countries (Jamali et al., 2020). Finally, the findings are consistent with the *related perspective* on the

relationship between government and CSR, which may be described by the institutional approach in which organizations significantly contribute to public policies over the long term (Knudsen & Moon, 2021; Moon, 2002).

The evolution of CSR activities in Saudi Arabia displays both similarities and differences compared to developed countries and Western models of CSR. Notably, the impact of nationalism, the closed nature of the culture, and the power of the state have influenced the trajectory of CSR in Saudi Arabia. In terms of similarities, Saudi companies have aligned their structures and practices with newly emerged regulations that emphasize community development, which reflects institutional pressures. They have also voluntarily contributed to national initiatives imposed by the government while considering local culture and Islamic teachings. This aligns with the concept of institutional theory, as organizations adapt their behaviours to conform to socially accepted structures within the specific Saudi Arabian context. Additionally, Saudi CSR activities have expanded to include practices resembling those of Western countries, such as employee welfare schemes, empowerment of women, charitable contributions, and educational capacity building.

However, significant differences arise due to the impact of nationalism, the closed cultural context, and the power of the state. The analysis reveals that Saudi CSR is still in its nascent stages compared to developed countries, suggesting a unique trajectory in the development of CSR practices. Philanthropic donations gained significance only after being established and promoted by the government, indicating the influence of state power in shaping CSR activities. Furthermore, ethical practices saw a decline during periods of negative economic growth, and nationalism played a role in directing CSR activities towards structures widely desired by society. The closed cultural context also imposed cognitive pressures, supporting certain CSR activities while constraining others. These findings underscore the influence of nationalism, closed culture, and the power of the state in shaping the evolution of CSR in Saudi Arabia.

In subsequent periods, CSR activities in Saudi Arabia witnessed significant development driven by evolving institutional settings influenced by governmental policies. CSR became a shared and desired social construct, encompassing socioeconomic development, philanthropy, fair operating practices, and environmental care. Saudi companies increasingly aligned their strategies with governmental goals and global sustainability agendas, reflecting the changing institutional pressures. However, this evolution overlooked certain aspects of responsible behaviour, such as

ethical CSR and Islamic philanthropy, indicating a selective focus on specific goals that align with the state's priorities.

Overall, the evolution of CSR activities in Saudi Arabia demonstrates the impact of nationalism, the closed cultural context, and the power of the state. While there are similarities to developed countries, the distinctive influence of these factors has shaped the trajectory of CSR in Saudi Arabia. Understanding these dynamics is crucial to comprehending the unique nature of CSR practices in the Saudi Arabian context.

Chapter Six: The Evolution of CSR Logics

6.1 Introduction

This research examines the historical evolution of CSR activities and logics in Saudi Arabia across multiple periods. Institutional theory is adopted to explore how the corporations responded to various institutional pressures while implementing their CSR strategies. This chapter addresses the second research question, which is: *“What are the logics of CSR in Saudi Arabia that rationalize corporate responsible behaviour with respect to institutional developments?”* The analyses focus on the logics underlying CSR activities and corporate engagement in socially responsible corporate behaviour, with CSR logics being tracked across different periods and being shaped by different institutional pressures. This approach is consistent with the epistemological perspective underpinning the current research and enables the provision of interpretations relevant to uncovering the transformation of CSR logics at the firm level. As stated in previous chapters, historical periodization allows for the integration of theory and history by examining the evolution of CSR logics in Saudi Arabia over time in light of shifting institutional contexts. Further, the research contributes to the body of knowledge on CSR in developing countries, particularly in the Middle East.

To achieve the third research goal and answer the question of *how* CSR logics evolved in Saudi Arabia, this chapter follows the same approach used in chapter five and is structured as follows. First, this chapter historically investigates the evolution of CSR logics in Saudi Arabia by analyzing corporate reports for four Saudi companies. The research adopts a distinctive definition for CSR in Saudi Arabia that considers this phenomenon as *responsible corporate behaviour that permits voluntary sacrifices of corporate resources for the public good without considering direct economic benefits*. This definition allows for a systematic analysis of CSR logics. By eliminating differences between different periods and different case companies, this definition significantly contributes to identifying the logics driving CSR in Saudi Arabia, enabling the historical analysis of CSR logics.

Next, the chapter draws on the institutional developments identified in the Saudi context (Chapter Four) and compares CSR logics to those various institutional pressures across different periods. This approach takes advantage of the historical periodization identified in chapter four,

allowing for a discussion of the evolution of CSR logics in the context of changing institutional pressures.

6.2 CSR Logics

CSR logics are defined in this study as those logical arguments rooted in the CSR history that support and promote specific CSR activities at the corporate level. This definition allows for a more in-depth examination of the core ideas and logics that corporations adopt or react to when implementing their CSR strategies and practices, resulting in a better understanding of CSR drivers at the corporate level. CSR logics have been examined from an institutional perspective at the macro level (Jamali & Hossary, 2019; Jamali et al., 2017; Pureza & Lee, 2020; Thornton et al., 2012). However, this research examines the logics (rationales) behind specific CSR activities at the micro level to provide a systematic and contextual analysis of the evolution of CSR logics across time and space (Campbell, 2007). Accordingly, this study examined previous research (Carroll, 2015; Garriga & Melé, 2004; Melé, 2008) and considers the following logics:

Social responsibility (SR), which rationalizes CSR by emphasizing the role that corporations play in positively advancing societal goals and values (Bowen, 1953); Corporate responsiveness (CR), which justifies CSR by arguing that corporations must respond to social pressure, or meet societal expectations (Frederick, 1994); Stakeholder management (SM), which rationalizes CSR by putting pressure on primary and secondary stakeholders with various claims on the business (Waddock & Graves, 2002); Business ethics (BE), which justifies CSR from a normative perspective, arguing for the importance of corporate behaviour that upholds justice and morality (Swanson, 1995); Corporate Citizenship (CC), which rationalizes CSR by emphasizing the need for corporations to create welfare (Matten et al., 2003), and enable social and civil rights (Matten & Grane, 2005); and Sustainability (S), which rationalizes CSR through the need for futuristic social practices that will last for future generations (Carroll, 2021).

In line with the abductive reasoning approach employed in this research, a thematic analysis was conducted on Saudi CSR-related data to identify themes and sub-themes representing CSR logics. Subsequently, the identified themes underwent examination to explore the evolution of Saudi CSR logics across different periods, thereby facilitating a more precise identification of these logics. Abductive reasoning plays a crucial role in research by allowing the researcher to

draw inferences and develop hypotheses based on observations and available evidence. In conducting a study of CSR logics, the researcher typically begins with a theoretical framework derived from the existing literature, which outlines established logics.

By employing abductive reasoning, the researcher can analyze the data extracts using this theoretical framework as a foundation and identify themes and sub-themes that align with the established logics described in the literature. This process involves establishing connections between the data and the existing logics, leading to a deeper understanding of how these logics manifest in real-world contexts. Moreover, abductive reasoning enables the researcher to extend beyond the existing literature and identify new logics that may emerge from the data. By carefully examining the data and identifying patterns or themes that do not conform to the established logics, the researcher can formulate hypotheses and develop new logics that capture the unique context or circumstances reflected in the data.

To systematically identify CSR logics that have been adopted by Saudi corporations across different periods, this research adopts a well-designed periodization process, in which the findings described in chapter four are used as the foundation for identifying CSR logics and their evolution over specific periods. In chapter four it was argued that the Saudi institutional context was subject to various institutional pressures across different periods. Therefore, it is critical to identify the CSR logics that prevailed during each of these periods. This approach enables a historical examination of the development of CSR logics while taking institutional pressures into account regarding how CSR logics evolved in Saudi Arabia. Building on data extracted from the four Saudi cases, the current chapter tracks the evolution of CSR logics since the early 1950s. Accordingly, this research draws on Braun and Clarkes' (2006) thematic analysis to examine CSR logics in Saudi Arabia from a historical perspective.

Since NCB was the only case company established before the late 1970s, the analysis concentrates on NCB before 1980 and considers other companies in later years. Drawing on the data analyses presented in chapter four and following the methods described in chapter three, this chapter presents the analyses of the evolution of CSR logics across five time periods: 1954-1969, 1970-1979, 1980-1999, 2000-2015, and -2022. This periodization process enables a historical approach to be adopted to analyze the evolution of CSR logics in Saudi Arabia. The results of the analyses are described in the following sub-sections.

6.2.1 Early Stages of CSR Logics During the 1954-1969

During the 1950s, the Saudi government started a new era of launching different mega projects that aimed to lay the foundation for a modern state, because of rising oil revenues and related economic growth. The government prioritized basic elements such as infrastructure, transportation, education, healthcare, and housing (Hitti & Abed, 1974). This period following WWII, characterized by high governmental revenues, enabled the Saudi government to support business organizations to engage in a variety of business sectors. This encouraged newly established companies to seize the opportunity and benefit from this economic growth. NCB saw this growth stage as an opportunity to strengthen its relationships with the government to leverage its businesses and diversify its operations through the development of local and international relationships with other organizations (NCB, 1955). Nonetheless, the Saudi national business system, which was still in its infancy, allowed business organizations, including NCB, to easily control their voluntary activities. The following analysis respects the logics underlying corporate social responsibility and focuses on why Saudi organizations have chosen to engage in such voluntary behaviour.

There was no CSR discourse in Saudi Arabia during this period, which was largely due to the absence of the concept of CSR until the mid-1990s. Nonetheless, corporate reports showed Saudi organizations' early adoption of some responsible business activities. As stated in chapter five, the socioeconomic perspective of CSR was emphasized by Saudi organizations, mainly NCB, as a strategy to actively contribute to the social developments initiated by the government. While not ignoring the cultural facets of Saudi society, NCB started early in adopting some CSR activities that focused primarily on socioeconomic needs identified by the government as areas of development. The data reveal that the dominant CSR logics in Saudi Arabia during the first period were social responsibility and corporate responsiveness. Further, an emerging logic in Saudi Arabia that drove CSR activities was nationalism. Drawing on thematic analysis, Table 6.1 presents themes and sub-themes of CSR logics in Saudi Arabia during the first period from 1954-1969.

Table 6.1: Themes and Sub-Themes of CSR Logics During the First Period (1954-1969).

Sub-Themes of CSR Logics	Themes of CSR Logics
Public Interest	Social Responsibility (SR)
Social Development	
Islamic Values	
Social Needs	Corporate Responsiveness (CR)
State's Objectives	
National Development Goals	Nationalism (N)

Theme: Social Responsibility

The economic developments in Saudi Arabia helped the foundation of NCB and provided opportunities for the newly established bank to contribute significantly to the country's rapidly growing economy. During this time, the Saudi government attempted to create modern Saudi Arabia by expanding the services offered to its citizens, placing a particular focus on the housing, healthcare, and education sectors. In addition, the expansion of Saudi Arabia's international trade and the need for banking services to support this expansion significantly contributed to the diversification and expansion of NCB's activities. This led NCB to consider public interest and social development within its CSR activities.

Public interest was part of the main issues that drove NCB's CSR activities as the bank strove to deliver value for its society. For example, the bank justified some of its socially responsible activities as follows:

“Hence we have been hastening towards the contribution on all aspects and projects that exclusively aim at the uplift and welfare of the inhabitants” (NCB, 1955, p. 6).

“This is one of the buildings to be erected by the bank to provide residential quarters to the public” (NCB, 1957, p. 1).

Social development is another sub-theme that was identified in the analysis. For example, in 1961, the Ministry of Labour and Social Affairs (MLSA), now named the Ministry of Human Resources and Social Development (MHRSD), was founded with the primary objective of developing local communities by establishing labour and social affairs policies, directing social development, enhancing citizens' awareness, and raising living standards (MHRSD, 2021a). The establishment of the MLSA marked a turning point in the history of Saudi organizations, as it was the first labour market regulator aimed at improving employability and living standards throughout the Kingdom. In the same year, NCB included a separate section of its annual report discussing its

staff for the first time. The section described the existing training and academic scholarship program, which can be viewed as a response to the establishment of MLSA.

“The general management motivated by its desire to bring welfare, security and stability to all members of the staff and their dependents, had formed a committee to approve a number of rules to provide schemes of saving and funds, all of which, are aimed to lay down solid foundation for encouragement and welfare to all employees, citizens in particular” (NCB, 1967, p. 11).

NCB addressed the importance of national development within its socially responsible projects included developing the qualifications of its Saudi youths. It launched its overseas training program to equip Saudi citizens with modern business knowledge and skills, intending to improve the technical knowledge of those trainers as part of NCB’s efforts to support Saudis and enhance their qualifications. This occurred one year after the establishment of King Saud University (a university holding the name of the Saudi King at that time), the first Saudi university, which was founded in 1957, illustrating the responsiveness strategy adopted by NCB for its socially responsible practices.

“In view of the growing demand for the Saudi employees trained... an agreement has been arrived at between the Ministry of Education and the management of the bank to depute students to join universities of England” (NCB, 1960, p. 11).

Meanwhile, the bank has emphasized Islamic values that are socially respected and that are considered as part of the social life in Saudi Arabia. NCB’s efforts in serving Muslim pilgrims who frequently visited Saudi Arabia and enjoyed the country’s welcoming religious culture. As a result, NCB acted as a socially responsible organization, positively contributing to the objectives and values of Saudi society.

“Illustration of the bank’s role in providing comforts to pilgrims” (NCB, 1960, p. 1).

Theme: Corporate Responsiveness

NCB placed significant emphasis on corporate responsiveness during its initial phase when the bank integrated social needs into its sphere of social responsibility. Notably, the bank undertook various projects aimed at assisting Saudi individuals affected by the prevalent housing issue of that era. This demonstration of corporate responsiveness exemplifies how the bank justified and rationalized its CSR activities during that specific period. By actively addressing the urgent social

problem, NCB showcased its commitment to fulfilling its societal obligations and contributing to the well-being of the community.

“This is part of our contributions that enables the public to find affordable homes” (NCB, 1958, p. 3).

“The bank is carrying out building constructions to cope with the needs of the country” (NCB, 1958, p. 10).

“A scene of our grand building at Bab Sharif. This is one of NCB's buildings that we have constructed as part of our contribution to solve the housing problem” (NCB, 1955, p. 1).

Theme: Nationalism

The analysis of CSR activities at NCB has highlighted nationalism as a significant factor within the CSR logics that elucidate the reasons behind Saudi companies' involvement in socially responsible initiatives. NCB has justified numerous activities by aligning them with the state's objectives and national development plans. To gain a deeper understanding of this matter, it is worth mentioning that NCB has established a tradition of reporting in its annual reports an overview of the Saudi economy and the government's efforts to promote growth. NCB linked its performance to the growth of various industries in Saudi Arabia as well as macro-level developments. This demonstrates how NCB positioned itself as an organization that fully complied with the state's objectives and national development plans. It also reveals aspects of Saudi Arabia's institutional culture at the time when governance structures and market powers were still tied to government decisions and approvals, major funding sources came from the government, and business regulations were absent (Abdeen & Shook, 1984).

For example, NCB announced that the King and government's goals to develop and promote productivity and construction activities in the Kingdom enabled it to create more growth from its investment in the housing construction sector.

“His Majesty's government rendered meritorious services towards the progress of the country...as a result, we are now in a better position to utilise our entire resources to the general uplift of the country” (NCB, 1957, p. 9).

“In realization of the aim of his Majesty's government to develop and promote productive and constructive activities in the country, our bank continued to encourage the establishment of productive and industrial projects” (NCB, 1958, p. 10).

Similarly, the bank emphasized its role in contributing to the national development plan by elaborating on its social contributions towards those plans.

“NCB have played his due part in this energetic activity and spared no moral or material aid indulging in the services of his Majesty's government, the capitalists, and businessmen of Saudi Arabia... The bank also took major lead in the field of construction” (NCB, 1955, p. 5).

“Loans and advances for bills discounted marked another record. This is a further indication of the financial facilities granted by the bank for the various industrial and development projects” (NCB, 1966, p. 17).

In summary, the early adoption of some CSR activities in Saudi Arabia during the first period demonstrates a strong focus on the social aspect, which was supported by SR and CR logics. NCB responded to the country's social issues by investing in solutions such as housing investment, community development, training, and providing scholarships. Thus, NCB acted to fulfill its social responsibility by positively contributing to social objectives and values such as human development and widely accepted cultural aspects. Meanwhile, the bank addressed the nationalism aspect as a rationalization for its CSR activities when justifying part of its CSR activities by its efforts to contribute to the state's objectives and national development plans. Table 6.2 presents the linkage between CSR logics and institutional pressures in Saudi Arabia during the first period (1954-1969).

Table 6.2: Themes of CSR Logics and Institutional Pressures (1954 - 1969).

Period: 1954 - 1969		
Institutional Pressures		Themes of CSR Logics
Regulative	HR	Corporate Responsiveness (CR)
	Infrastructure	
	Social Development	
Normative	NA	Social Responsibility (SR)
Cultural Cognitive	Religion: Accepted	
	Culture: Influential	Nationalism (N)
	Nationalism: Influential	

Table 6.2 presents dominant institutional pressures and themes of CSR logics in Saudi Arabia during the first period (1954-1969). However, it should be noted that this period represented an

early stage in the Saudi national business system when only cultural cognitive pressures and few regulatory pressures were in place with no normative pressures encouraging CSR professionalism. During this time, Saudi Arabia focused on human resources, infrastructure development, and socioeconomic development by setting early regulations that governed these aspects. Cultural cognitive pressures were represented by a mixture of nationalism, religious duty, and the Arabian Bedouin. As a result, the logic driving CSR activities during this period revolved around social responsibility, corporate responsiveness, and nationalism, when organizations tended to respond to social problems and act in a responsible manner that is widely respected by society and its culture.

Corporate responsiveness was evident when NCB actively responded to social problems identified by the government and enforced by new regulations by addressing those problems such as housing, infrastructure, human resources, and societal empowerment. Its other CSR activities focused on publicly supported projects such as serving citizens, local communities, and religiously related features. Nationalism was evident by the focus on the state's objectives and national development plan that were encouraged by regulative pressures. For instance, in 1961, NCB changed its narrative when describing training schemes emphasizing the training of young Saudi men rather than youth, raising concerns about female rights. Nevertheless, the reason is clear as NCB, like other Saudi banks at that time, only accepted male clients because of the conservative culture, according to which women were not allowed to open bank accounts or use banking services. This analysis demonstrates the significant link between CSR logics and institutional theory in Saudi Arabia and suggests the impact of regulatory and cultural cognitive pressures in advancing the logics of social responsibility, corporate responsiveness, and nationalism.

6.2.2 CSR Logics During the Second Period (1970-1979)

The 1970s represented a milestone in the evolution of the Saudi economy with high oil prices and oil revenues encouraging the government to take additional steps to capitalize on this unique situation at that time. In response, the government launched its first national plan intending to enhance the economic and social frameworks to support its ambition for modernizing society and improving the quality of life in Saudi Arabia. Accordingly, Saudi corporations benefited from the growth period and strove to enhance their operations and financial positions by focusing more on their business models and market share. Nonetheless, this situation created an aggressive competitive environment, in which corporations tended to pursue legitimacy strategies to support

their business and grant them social and public acceptance. For instance, NCB declared its ambitious goals for innovating its services and improving its market position and stated:

“We do realize that much is expected from the country’s leading bank and we are determined to meet the challenge. We continue to exercise new methods and innovations to serve our domestic clients and our foreign guests customers better” (NCB, 1977, p. 22).

The high economic growth environment created numerous opportunities for organizations to work harder for financial gain. The institutional context that Saudi Arabia enjoyed during the 1970s, which was characterized by a high governmental focus on social development, positively encouraged corporate strategies to include socially responsible behaviour to align corporate goals with those of society. During this period, there was no CSR discourse nor a well-identified concept of CSR logics or practices. However, corporate reports show that Saudi corporations engaged in some CSR activities. In general, CSR activities in Saudi Arabia during the 1970s emphasized several major dimensions that considered social and ethical aspects of corporate behaviour, with SR, CR, N, and BE being the dominant CSR logics. Based on the results shown in chapter five, Table 6.3 presents the logics behind CSR activities in Saudi Arabia during the 1970s.

Table 6.3: Themes and Sub-Themes of CSR Logics During the Second Period (1970-1979).

Sub-Themes of CSR Logics	Themes of CSR Logics
Social Development	Social Responsibility (SR)
Islamic Values	
Women Empowerment	
Social Expectations	Corporate Responsiveness (CR)
State's Objectives	
National Development Goals	Nationalism (N)
Equality	
	Business Ethics (BE)

Compared to the previous period, Saudi corporations sustained and expanded their CSR activities during the 1970s. Community development, encouraging employability, HR development (training and education), and serving Muslim pilgrims were examples of CSR activities that emphasized the social dimension of CSR. However, those practices that emphasized the ethical dimension were considered as newly emerged practices in the late 1970s and focused on fair operating practices. The analysis reveals four CSR logics that motivated those practices which are social responsibility, corporate responsibility, nationalism, and business ethics.

Theme: Social Responsibility

Despite the limited discussion surrounding CSR activities during the 1970s, the theme of social responsibility (SR) continued to be widely recognised as a prominent rationale for CSR initiatives in Saudi Arabia during the second period under analysis. Saudi companies have substantiated many of their CSR activities by emphasizing their contribution to societal progress, adherence to Islamic values, and the empowerment of women. NCB, for instance, prioritized social empowerment as one of its key objectives, solidifying its commitment to human resource development. For example, the company implemented its training schemes, university collaborations, and the development of a new training centre as part of its recognition of the importance of training and HR development, SR served as the logic behind CSR activities that targeted human resource development.

“NCB fully recognizing the value and importance of training in the kingdom has, during the past year, introduced a development program to improve facilities and educational opportunities” (NCB, 1979, p. 12).

“The branches are staffed exclusively by fully trained female bankers to comply with legal and religious regulations” (NCB, 1979, p. 16).

During this period, SR centring on societal goals and values was the logic for CSR activities. NCB recognised the significance of Saudi culture and religion within Saudi society and considered serving Muslim pilgrims as an important voluntary component of its strategy, which shows how Islamic values were regarded as a driver of CSR activities. The bank attempted to explain its efforts in providing banking and lodging services for pilgrims as visitors who should be treated with a high level of respect and should receive quality services.

“Every possible facility was made available for these visitors (Muslim Pilgrims)” (NCB, 1971, p. 11).

“It has been a pleasure for our bank to have been able to offer more services and care for pilgrims” (NCB, 1974, p. 15).

“Our bank continued to render its services to pilgrims... a service which the bank shares with honour and pride” (NCB, 1975, p. 36).

Another intriguing aspect of NCB's dedication to enhancing its social contributions was its focus on women's empowerment. The bank made history by opening a branch that became the first in the country to provide banking services exclusively to female customers. Despite the

cultural limitations present in Saudi society, the bank proudly announced the hiring of its first female bankers, ushering in a new era of female participation in the banking sector. NCB stated:

“The branches are staffed exclusively by fully trained female bankers” (NCB, 1979, p. 16).

Theme: Corporate Responsiveness

Corporate responsiveness (CR) served as a rationale for CSR contributions in Saudi Arabia, with Saudi companies, particularly NCB, justifying and developing their CSR activities in accordance with societal expectations. This approach has prompted the bank to actively participate in CSR initiatives that align with social expectations and enjoy widespread public acceptance. When considering CSR activities for supporting community development, it is indisputable that NCB focused on Saudi Arabia's well-known social issues, such as infrastructure, housing, entrepreneurship, and basic services including healthcare. NCB prioritized those aspects and provided funding and/or financing to support projects that benefit the public. This represented CR logics for NCB's CSR which addressed social expectations. However, the bank focused part of its efforts on financing such projects as part of its contribution to meet social expectations:

“The bank continues to seek as many ways as possible to serve the corporate community and the general public in all of their financial needs as well as endeavoring to offer as good a service as possible” (NCB, 1977, p. 22).

Meanwhile, NCB regarded economic growth as a source of new business opportunities for Saudi entrepreneurs. The bank highlighted its significant role in supporting Saudi entrepreneurs through venture capital for the benefit of the public, stating:

“The bank continues to seek as many ways as possible to serve the corporate community and the general public in all of their financial needs as well as endeavouring to offer as good a service as possible.... The bank is proud of its record in assisting Saudi entrepreneurship with venture capital with a view to building up an infrastructure of business enterprise within the kingdom” (NCB, 1977, pp. 22-23).

Theme: Nationalism

Nationalism (N) remained an important rationale for NCB's engagement in socially responsible behaviour as the bank justified part of its social activities by highlighting its contribution to assisting the government in meeting its objectives and national development plans. Considering the state's objective to enhance the education and healthcare sector, NCB financially supported

scholarship programs and provided financial resources to develop medical facilities, which explains how NCB strove to align its CSR activities to the state's objectives. Moreover, the bank explained such efforts as follows:

“The investment of the government in higher education is beginning to bear fruit... the bank works to rapidly increase the number of highly trained personnel” (NCB, 1972, p. 22).

Similarly, after displaying a picture of medical facilities financed by the bank, NCB stated:

“In October, the government announced that it anticipated receiving 50 completed local hospitals plus five major hospitals within six months” (NCB, 1978, p. 10).

The bank deliberated upon numerous social contributions, aiming to facilitate economic development and support major projects outlined in the national development plan, which were initially introduced in the early 1970s. As an illustration, NCB elaborated on its involvement in financing various public projects, stating:

“Our bank continued its distinctive contribution to the economic growth and activities through project financing” (NCB, 1974, p. 20).

“NCB is particularly pleased that loans and advances for local projects increased... The bank aspires to maintain this substantial growth in future years in order to play its part in assisting the infrastructure of the Kingdom and the health of its economy to improve and prosper” (NCB, 1978, p. 22).

In 1977, the bank commented on pictures of some public projects that were financed with favourable rates as follows:

“In all aspects of the economic development of our country, NCB's presence is evident” (NCB, 1977, p. 22).

Theme: Business Ethics

Before the 1970s, CSR activities in Saudi Arabia were motivated by SR, CR, and N. Nonetheless, BE emerged as a new CSR logic in Saudi Arabia in the late 1970s, when NCB adopted, for the first time, some fair operating practices that considered the rights of women and expatriates. NCB acted ethically by granting expatriate employees the right to participate in training courses as well as in employees' welfare and savings plans. Similarly, the bank took the initiative and opened a women's branch, being the first bank in Saudi Arabia to offer banking services to women. The branch acted as a milestone in Saudi Arabian history, providing legitimacy for other banks to go against the country's conservative culture by granting women their rights.

“During 1987, NCB updated its employee benefit package and commenced job evaluation system in order to ensure that each employee is properly and fairly compensated” (NCB, 1978, p. 10).

“Last year we decided that all non-Saudi employees will receive pro-rate housing allowance payments based on years of service with the bank, became allowed to joining employee saving schemes and receiving professional training” (NCB, 1980, p. 22).

In general, the analysis reveals that CSR logics in Saudi Arabia underwent an evolution during the 1970s, despite similarities between CSR logics before and after that time. In addition to SR, CR, and N, BE emerged as a new logic that motivated CSR activities. While SR, CR, and N drove CSR activities that supported the socioeconomic dimension of CSR, BE represented the logic enabling fair operating practices in Saudi Arabia. Such findings can be explained in light of the dominant institutional pressures (as explained in chapter four) during this period. Table 6.4 presents the linkage between themes of CSR logics and institutional pressures in Saudi Arabia during the 1970s.

Table 6.4: Themes of CSR Logics and Institutional Pressures (1970-1979).

Period: 1970s		
Institutional Pressures		CSR Logics
Regulative	HR	Corporate Responsiveness (CR) Social Responsibility (SR) Nationalism (N) Business Ethics (BE)
	Infrastructure	
	Social Development	
	Education & Training	
Normative	NA	Corporate Responsiveness (CR) Social Responsibility (SR) Nationalism (N) Business Ethics (BE)
Cultural Cognitive	Religion: Accepted	
	Culture: Influential	
	Nationalism: Influential	

Table 6.4 presents significant themes of CSR logics and institutional pressures in Saudi Arabia during the second period of analysis. Regulative and cultural cognitive pressures were the only dominant institutional pressures in the Saudi context at that time. During this period, regulatory pressures that were at their early stages focused on HR, infrastructure, social development, and education and training. Cultural cognitive pressures included religion, culture, and nationalism. Importantly, the data show an evolution in regulatory pressures where education and training were

heavily emphasized during this period. Accordingly, the four main CSR logics that guided CSR activities in Saudi Arabia at that time were SR, CR, N, and BE.

During that time, regulative pressures highlighted significant social issues that were the focus of government plans such as HR, infrastructure, society enabling, and education, which boosted the role of SR and N as logics for CSR activities related to those aspects. SR created an impactful logic that improved CSR activities related to social objectives and values. Saudi corporations tended to act in a socially responsible manner by aligning their behaviours with cultural cognitive pressures such as religion, culture, and nationalism. This has been accomplished by adopting CSR activities supporting the religious and culturally oriented society, while nationalism has significantly impacted the way Saudi corporations enhanced citizens' privileges. Notwithstanding, BE emerged as a CSR logic only when the government prioritized education, which can be explained by the emergence of regulatory pressures that emphasized education. This suggests that regulatory and cultural cognitive pressures impacted on CR, SR, N, and BE as logics driving CSR activities. Moreover, the analysis reveals that the evolution of institutional pressures (e.g., regulative pressure) had an impact on the evolution of CSR logics (BE).

6.2.3 CSR Logics (1980-1999)

During this period, Saudi Arabia experienced a completely different economic and social environment than in the 1970s. As a result of the first and second Gulf Wars in the 1980s and 1990s respectively, oil prices plummeted, governmental revenues fell, and there was a significant degree of political instability in the Gulf region. This situation forced the Saudi government to adopt further steps to sustain the country's quality of life and encourage business organizations to participate in their communities by enacting new reforms stressing religion, culture, and society. During this period, Saudi Arabia unveiled four development plans that shaped the state's view of economic and social perspectives, with a large emphasis on employability and social care that were aligned with religious teachings and Saudi culture.

Such a situation, marked by severe economic conditions and political instability, influenced national business systems, putting pressure on corporate operations and financial performance. Saudi corporations prioritized sustaining their core business over CSR participation, resulting in new moves in CSR activities and logics behind those practices. Generally, CSR activities evolved during this period and focused on social and philanthropic dimensions, while ignoring the ethical

dimension. SR, CR, and N were the only dominant logics underpinning such CSR activities during this period. Based on the results discussed in chapter five, Table 6.5 presents the logics driving CSR activities in Saudi Arabia during the third period of analysis.

Table 6.5: Themes and Sub-Themes of CSR Logics During the Third Period (1980-1999).

Sub-Themes of CSR Logics	Themes of CSR Logics
Public Interest	Social Responsibility (SR)
Social Development	
Islamic Values	
Women Empowerment	
Social Needs	Corporate Responsiveness (CR)
Social Expectations	
State's Objectives	Nationalism (N)
National Development Goals	

In general, Saudi corporations partially maintained their previously dominant socially focused CSR activities, such as community development, employability, and HR development. They, for example, continued to advance HR development through training without any educational support. Moreover, new CSR activities emerged in the form of philanthropic donations and sponsorships to support social and religious goals, whereas fair operating practices driven by corporate ethics disappeared. There were only two CSR logics, CR and SR, that encouraged those practices. Nonetheless, during this period, public interest remained significant in contributing to SR, while social needs became important for CR activities.

Theme: Social Responsibility

During the 1980s and 1990s, social and philanthropic CSR were the dominant CSR activities. The majority of corporate socially responsible behaviour priorities evolved as a result of contextual factors such as women's engagement in social life, the economic situation, or social constructs. Saudi companies focused their CSR efforts on projects related to advancing the public interest, developing society, empowering Saudi women, and contributing to Islamic values.

Saudi companies assured their role in advancing the public interest by emphasizing their community interaction and their participation in social events such as cleaning week, traffic week, and plantation week represented other forms of corporate behaviour motivated by the logic of SR, which can also explain the emergence of corporate participation in volunteering activities such as family health, traffic safety, and drug abuse campaigns. Furthermore, SABIC's partnerships with

Saudi universities, which supported research aimed at improving well-being in local communities, is another example of SR as a logic behind CSR activities.

“The bank witnessed numerous activities during 1988 as a direct interaction with the community” (NCB, 1988, p. 11).

“We acknowledge our social responsibility to the public at large, especially here in Saudi Arabia” (SABIC, 1999, p. 15).

“SABIC is not only a manufacturing company, but a dutiful offspring of the Saudi Arabian society in which we conceived. From almost the beginning, SABIC has conducted a sustained program of advertising in the Kingdom's press to promote community focus on matters of family health, traffic safety, drug abuse awareness and a wide range of other activities” (SABIC, 1998, p. 13).

This approach of promoting the public interest was further reinforced by companies' commitment to advancing social development through various CSR activities aimed at fostering socioeconomic progress, employability, and social empowerment. Saudi companies elucidated their objective of enhancing social development as a driving force behind these initiatives.

“In most cases, visitors to the bank watch a filmed documentary of NCB's contributions to and in the Kingdom's development efforts.... Out of a strong belief that a sound mind resides in a healthy body, the bank has particularly soft spot to sport” (NCB, 1988, p. 11).

“NCB is a Saudi organization, proud of its heritage, cognizant of its responsibilities to the community.... Our commitment to maintain a unique responsibility to the Saudi community” (NCB, 1992, p. 7).

Similarly, Islamic values retained their central position as a core sub-theme for social responsibility (SR), with Saudi companies emphasizing the role of Islamic values in shaping their CSR activities. This prominence can be attributed to the significant influence of Islamic teachings during this period, which permeated every aspect of the national business system.

“The Harvard University Islamic Investment Study is bringing the expertise of Harvard Business School, Law school and its Center for Middle Eastern Studies...NCB has given every encouragement to this study as it will benefit the whole Islamic financial community” (NCB, 1994, p. 20).

“Within our social responsibility, SABIC adheres to its Islamic commitment to the global citizen” (SABIC, 1999, p. 14).

“SABIC's commitment to maintaining high ethical standards built around our Islamic principles” (SABIC, 1998, p. 14).

NCB emphasized women's empowerment by providing modern banking services and creating new job opportunities for women. The bank addressed this issue in light of the conservative Saudi culture and Islamic teachings that prohibited gender interaction in workplaces, reflecting NCB's social responsibility. Similarly, NCB discussed children's welfare at the beginning of its community engagement activities, and for the first time, NCB included a picture of a girl receiving a gift from a senior manager. This can be seen as a continuation of NCB's efforts to support women's rights, after being the first bank in Saudi Arabia to open women's branches. Such CSR activities reflected the influence of SR logics on corporate behaviour in Saudi Arabia throughout the 1980s. NCB explained its efforts in this area as part of its contribution to enhance women's social position.

"In its continuous efforts to serve the Saudi community even better, the NCB pioneered banking service facilities for Saudi women, who represent half of the total of our society" (NCB, 1980, p. 25).

"The purpose of ladies branches is to help women make judicious use of their personal funds" (NCB, 1982, p. 21).

Theme: Corporate Responsiveness

CR played a significant role in advancing and encouraging CSR activities during this period. Saudi companies justified many CSR activities by addressing their responses to social needs and social expectations. NCB's financing of country-level initiatives that consider basic support services, such as food production facilities and communications, exemplified a continuity of NCB's approach to responding to social problems. This also applies to employability, as NCB and SABIC adopted similar approaches to equip Saudi nationals with the relevant skills enabling them to join the labour market through relevant training programs both locally and internationally. NCB and SABIC invested significant resources to sponsor training centres and programs to equip Saudi citizens with appropriate training and skills required in the workplace. In this regard, Saudization, a newly emerging concept in Saudi Arabia during the 1980s, became one of the most important country-level priorities, with NCB and SABIC investing significant resources to address social and governmental issues related to Saudization advancement. SABIC's focus on Saudization was extended to deal with social problems, with the company announcing the recruitment of secondary and intermediate school graduates as employees in its different projects, which reflected the influence of CR logics on social objectives and expectations.

“One of our goals is to make the most of the kingdom’s human resources and develop Saudi manpower” (SABIC, 1989, p. 25).

“Training ratios were substantially up, with an increase in courses. Training Saudis for tomorrow challenges remains a primary commitment” (NCB, 1994, p. 24).

“We have to have our own people to learn and rely on, rather than counting indefinitely upon others”. (SABIC, 1980, p. 32).

“We recognize our responsibility as an employer in the communities in which we operate” (SABIC, 1996, p. 23).

CR influenced not only CSR activities but also discourse. SABIC’s strategic approach to global operations, as well as the nature of its petrochemical business, encouraged the company to adopt a CR discourse when it discussed environmental care in view of social expectations. SABIC explained:

“We understand and respect the public’s rising expectations regarding the impact of our operation and our products on the environment, and we are committed to protecting and enhancing the environment, wherever we work” (SABIC, 1996, p. 23).

Philanthropy originated as a corporate behaviour in Saudi Arabia during the 1980s when both NCB and SABIC contributed to various philanthropic activities addressing social needs during a period of economic and political uncertainty. Surprisingly, despite the social norms that encouraged such behaviour in Saudi Arabia, Saudi corporations never highlighted any philanthropic activities in the past. They regarded donations as CR. For example, providing financial support to Muslims and other Muslim countries can be explained in terms of CR to social expectations that prioritized religion. Similarly, corporate donations and financial support aimed at improving basic social needs such as healthcare, education, charitable operations, and religious activities can be described using CR, while donations and sponsorships provided for social and humanitarian purposes such as children’s welfare, conferences, and sports can be described using SR logic. Meanwhile, CR was not limited to philanthropic donations but justified further CSR activities such as encouraging Saudization and technological growth of Saudi citizens.

“NCB gave in 1994 both time and financial assistance in aid for many worthy causes, large and small, local and national, from promoting road safety to protecting the national culture” (NCB, 1994, p. 24).

“Saudization - the investment of time, energy and money to assist and encourage the technological growth of Saudi citizens- continues to be a priority goal” (SABIC, 1990, p. 25).

Theme: Nationalism

Nationalism served as a valid rationale for Saudi companies to justify their CSR activities during this period. These companies aligned their CSR engagement and initiatives with both the objectives of the state and national development plans. In pursuit of being active participants in national development and fulfilling overarching government goals, Saudi companies willingly allocated resources to meet social objectives. For instance, NCB exemplified its commitment to government objectives by highlighting its comprehensive training program for university graduates. NCB specifically mentioned that one of the program's objectives is to contribute towards the government's goal of Saudization.

“The objective here is to enable the bank avail itself of qualified and competent personnel and also to augment the Saudization program” (NCB, 1988, p. 9).

Similarly, NCB maintained its long-standing tradition of actively participating in and contributing to national mega projects by providing comprehensive and favourable financing solutions. This unwavering commitment to supporting ambitious endeavours of national importance has been a cornerstone of NCB's operations. During this period, NCB went beyond simply providing financial assistance; the bank conscientiously justified its significant contributions to these projects by highlighting the pivotal role it played in driving the overall development of the country.

“The corporate and industrial banking division continues to assist the development of the kingdom's basic industries through project financing” (NCB, 1994, p. 14).

During this period of analysis, the influence of the four national development plans, announced by the government, exerted a profound impact on the CSR activities undertaken by Saudi companies. These comprehensive plans encompassed a multitude of objectives, with a primary focus on key areas such as human resources development, Saudization, and industrialization. Recognising the significance of these national priorities, Saudi companies directed part of their resources towards a diverse range of socially accepted activities that aligned with the goals outlined in the development plans. By doing so, they actively contributed to the advancement and realization of these overarching objectives.

“We continue to assist the development of the Kingdom's industries through project finance and provision of working capital” (NCB, 1994, p. 12).

“SABIC is also contributing to Saudi Arabia's national goal for human resource development.... SABIC has a proven 20-year record of contributing to the kingdom's national goal for human resource development. The activity is called Saudization. Its objective is to utilize, develop and prepare Saudi Arabia's graduates to shoulder the responsibilities and assimilate the technologies of advanced industrialization” (SABIC, 1997, p. 7,14)

Overall, during this period (1980-1999), Saudi companies maintained CSR activities that stressed social advancement by adopting CSR activities justified by SR, CR, and N logics. Those logics motivated corporate engagement in various CSR activities such as social development, employability, HR development, and philanthropy. Between 1980 and 1999, there was a significant change in focus of CSR logics, with Saudi corporations disregarding corporate ethics and focusing on CR, SR, and N. This progression cannot be explained without considering the institutional dynamics that shaped Saudi Arabia's national business system during this time. Table 6.6 presents the linkage between CSR logics and institutional pressures in Saudi Arabia during this period.

Regulatory and cultural cognitive pressures were the only dominant institutional pressures in the Saudi context during the third period of analysis as presented in Table 6.6, which depicts key CSR logics and institutional pressures in Saudi Arabia during that time. The table shows regulatory pressures focusing more on direct social benefits such as employability, social care, training, and philanthropy, and addressing culture and religion as new perspectives in local regulations. Similarly, cultural cognitive pressures resulted in religion having a significant influence in Saudi Arabia throughout that period. This transformation in institutional pressures can be explained by the economic and political circumstances that Saudi Arabia experienced in the 1980s and 1990s, where the government emphasized new regulations to promote economic and social stability amid a period of negative economic growth period. Accordingly, CSR logics evolved to accept CR, SR, and N as the only dominant logics motivating CSR activities.

Regulatory pressures emphasized social aspects that reflected the urgent needs of Saudis who experienced significant financial difficulties. The government paid special attention to equipping Saudis with relevant skills, creating job opportunities, and leveraging the level of basic social services such as healthcare and education. Moreover, governmental regulations promoted culture, philanthropy, and the implementation of Islamic teachings. Such regulatory pressures significantly influenced Saudi corporations to respond to this social demand and actively engage in socially

responsible activities. Saudi corporations adopted active and reactive CSR approaches, establishing CSR logics in the forms of CR, SR, and N.

Table 6.6: Themes of CSR Logics and Institutional Pressures (1980-1999).

Period: 1980s & 1990s		
Institutional Pressures		CSR Logics
Regulative	Employability	Corporate Responsiveness (CR) Social Responsibility (SR) Nationalism (N)
	Culture	
	Social Care	
	Training	
	Religious Duty	
	Philanthropy	
Normative	NA	
Cultural Cognitive	Religion: Significantly Influential	
	Culture: Influential	
	Nationalism: Influential	

Nonetheless, cultural cognitive pressures played an important role in how religion, culture, and nationalism influenced CSR policies and practices. Saudi corporations adopted a conservative approach while implementing their CSR activities, in which Islamic teachings and cultural values were highly regarded and respected. CSR activities that responded to culture and Islamic values were highly valued by society, encouraging both SR and CR logics relating to social objectives and expectations. Similarly, nationalism perspective influenced the adoption of corporate activities that prioritized the interests of Saudi citizens regardless of other ethical considerations. For example, SABIC addressed its Saudization activities as part of its CSR and explicitly disclosed the nationalist perspective. SABIC's chairman stated:

“We continued to implement a gradual replacement of expatriates with Saudi managerial and technical persons” (SABIC, 1986, p. 25).

The significance of religion in Saudi Arabia from the 1980s onwards and its impact on corporate behaviour cannot be neglected as Islamic teaching became highly valued in Saudi society. Saudi corporations adopted a critical approach to legitimize their operations and explained

their CSR activities according to Islamic teachings, which highlights SR as an influential logic for promoting CSR. SABIC adopted a similar approach in utilizing Islamic values as drivers for its operations and CSR orientations. In 1989, SABIC disclosed its deep belief in Islamic rules as the driving force for its corporate behaviour. It established the slogan of being a company committed to Islamic heritage and values, highlighting the impact of Islamic-driven social norms. In addition, NCB demonstrated a shift in its operation by highlighting its commitment to delivering banking services that comply with Islamic rules and Sharia law. This was not a simple decision given the time and work required to develop a new banking system. NCB stated:

“Islamic banking services were introduced early in 1992 in recognition of NCB’s responsibility towards the economic and social development of the kingdom and in order to provide non-traditional banking services to a wide section of the population.... NCB is determined to become the leader in Islamic banking in the region” (NCB, 1993, p. 22).

6.2.4 CSR Logics (2000-2015)

In the early 2000s, Saudi Arabia witnessed radical social and economic changes that significantly impacted the national business system. Specifically, King Abdullah, who had played a significant role in Saudi Arabia since his brother King Fahad’s illness in the early 2000s and after taking over the ruling responsibilities in 2005, implemented economic and social reforms by focusing on empowering the society through education, globalization, and improving the country’s competitiveness position. These reforms laid the groundwork for further reforms within the institutional context to enable and support Saudi Arabia’s evolving goals. Furthermore, the significant increase in public revenues driven by higher oil prices enabled the government to implement further plans that allowed social and economic reforms. Saudi Arabia strove to strengthen its global presence by joining global networks aimed at advancing the global agenda of globalization, climate change, and sustainability. Accordingly, Saudi Arabia implemented a privatization program, and encouraged the establishment of SMEs, multinational corporations, and promoted modernity, allowing Saudi corporations to expand and grow their businesses both locally and globally. These contextual progressions enabled further institutional changes including those related to CSR, in which new regulations were enforced to support the government’s social and economic plans, and new professional standards evolved to support the country’s competitiveness.

During this period, Saudi Arabia strengthened its relationship with Western countries through various channels such as trade, education, politics, and others. As a result, Saudi society, including

business organizations, were able to adopt and assimilate Western business practices that advance corporate social behaviour such as the adoption of internationally recognised standards of sustainability and responsibility. Furthermore, Saudi Arabia experienced the impact of the Arab Spring in surrounding countries and strove to enhance the social context and human empowerment as part of its response to the Middle East's political and social chaos. This encouraged business organizations to react and positively engage in social life by adopting additional CSR activities as discussed in Chapter Five. Saudi corporations demonstrated different logical drivers for their CSR activities. Table 6.7 presents the logics that motivated CSR activities in Saudi Arabia from 2000 to 2016, based on the analyses of NCB, SABIC, STC, and SAVOLA.

Table 6.7: Themes and Sub-Themes of CSR Logics During the Fourth Period (2000-2015).

Sub-Themes of CSR Logics	Themes of CSR Logics
Public Interest	Social Responsibility (SR)
Social Development	
Islamic Values	
Women Empowerment	
Social Needs	Corporate Responsiveness (CR)
Social Expectations	
State's Objectives	Nationalism (N)
National Development Goals	
Environmental Care	Sustainability (S)
Future Generations	
Resource Preservation	
Diversity	Business Ethics (BE)
Equality	
Global Agenda	Internationalism (I)
International Standards	

The analysis reveals that CSR activities significantly evolved during this period of social and economic development in the country, focusing mainly on socioeconomic development, employability and empowerment, philanthropic, fair operating practices, and environmental. Even though some of these CSR activities existed in prior years, the period 2000-2015 saw a significant enlargement in the scope of those practices, as well as the introduction of new ones. For example, community development expanded significantly to address social empowerment as an emerging paradigm, while CSR activities related to human resources development were much more focused on education than training. Saudi corporations increased their donations and sponsorships to the community. Saudi corporations emphasized the importance of fair operating practices after falling

short of them in previous years, while CSR activities focusing on environmental protection, culture and sports emerged during the 2000s. The analyses reveal that, during this period, Saudi corporations were driven by six different CSR logics while implementing their CSR programs and strategies, with CR, SR, N, S, BE, and I being the dominant CSR logics that encouraged CSR activities between 2000 and 2016.

Theme: Social Responsibility

SR sustained its position as one of the most influential logics underpinning CSR activities in Saudi Arabia during this period when Saudi corporations focused their CSR activities on community development, social empowerment, employability, and human resources development. Such CSR activities emerged and evolved as a result of the social and economic developments that Saudi Arabia experienced during this period, as the country moved towards becoming a more open and modern state. During the period of strong economic growth and social and economic reforms, Saudi corporations invested in positioning themselves as social contributors by responding to governmental plans and social objectives. Saudi companies used SR as a justification for focusing their CSR activities on issues relating to the public interest, social development, women empowerment, and Islamic values.

Public interest took centre stage as companies justified numerous CSR activities by expressing their ambition to contribute to the collective social welfare within their communities. Companies placed significant emphasis on aligning their actions with the broader aspirations of the public. By prioritizing the public interest, these companies acknowledged their responsibility to positively impact society beyond their immediate business interests. In their pursuit of contributing to the collective social interest, companies embarked on a diverse range of CSR initiatives. These activities spanned various areas such as education, healthcare, and community development. For example, SAVOLA summarized its CSR as a duty:

“Serving our community is duty” (SAVOLA, 2008, p. 40).

Further social goals pertaining to the quality of life emerged because of the social transformation that Saudi Arabia experienced during this period due to the greater focus on factors such as active society, education, and community development. Saudi corporations responded to these newly emerging social objectives by investing in CSR programs that sought to improve living conditions and advance social goals across the country. Healthcare-related CSR initiatives

were eloquent illustrations of SR, showing how Saudi corporations reacted to social objectives and governmental goals and ensured their social role by allocating funds to raise the standard of healthcare services in Saudi Arabia. Saudi corporations highlighted their contributions to healthcare in Saudi Arabia by launching a variety of initiatives designed to raise the level of healthcare through programs that donated medical equipment to clinics, established medical centres in less developed areas, or organized health awareness campaigns. Interestingly, between 2000 and 2006, all case companies participated heavily in CSR programs that emphasized healthcare, demonstrating the social acceptance of such CSR activities that serve social objectives.

“AlAhli Medical Equipment program supports non-profit health organizations in extending their services to the largest number of patients by helping to improve their capabilities and supplying new equipment” (NCB. 2011, p. 24).

“We are improving communities with our global CSR strategy” (SABIC, 2015, p. 71).

“Recognizing the importance of Savola’s involvement in developing communities where it operates, the Group Board adopted a resolution to allocate 1.0 percent of annual operating profits to support Corporate Social Responsibility programs” (SAVOLA, 2009, p. 34).

During this time, SR emerged as a logic that produced significant corporate contributions that emphasized public interest. STC provided interesting examples when it introduced Al-Wafaa programs. Accordingly, the company announced an SR 100 million project to promote healthcare by constructing 28 health centres in rural and less developed areas, as well as a continuous program for developing the capabilities of Saudi youths regardless of their gender or employability status. STC emphasized its CSR engagement as part of its social responsibilities and stated:

“Saudi Telecom always aspires to share responsibility with society, being part and parcel of it. Driven by genuine appreciation of the citizens of this nation, STC was keen on sharing with them a number of key national events. STC is proud to have implemented Al-Wafaa program and to *have launched several unprecedented initiatives for the welfare of society*” (STC, 2008, p. 47).

Meanwhile, Saudi companies were actively engaging in various CSR activities aimed at enhancing social development. These activities encompassed education, research, and leadership development. During this period, these initiatives garnered significant recognition as vital contributors to the overall advancement of society. The country witnessed a notable emphasis on education, which was evident through the establishment of new universities and the introduction

of a national scholarship program. This advanced social development as a rationale for Saudi social responsibility.

"Million PCs" project, which aims to support the transformation of Saudi society into an information society by enabling one million Saudi families to own personal computers for home use" (STC, 2005, p. 45).

"The Endowed Chairs program aims to foster educational and scientific research, building on the belief that the foundation of research should result from a combination of application and modern theoretical scientific concepts" (NCB, 2011, p. 44).

"SABIC had been very enthusiastic about supporting academic chairs and funding applied research carried out by teaching staff, researchers and post-graduate and PhD students" (SABIC, 2004, p. 30).

"Savola has also launched the Al-Madina Institute of Leadership and Entrepreneurship (MILE), based at Knowledge Economic City in Al-Madina. MILE aims to develop senior management resources in Saudi Arabia, as well as in other Arab and Muslim countries" (SAVOLA, 2009, p. 34).

"Our responsibilities towards our people extend beyond merely helping them stay healthy and keeping them safe. We believe also in helping each and every one achieve their potential, and become the most productive, most fulfilled person they could be. Again, we believe that fully engaged people, growing and flourishing, are better for business. We have numerous initiatives designed to help our people be the best they can: developing their abilities, providing the best educational support, raising career competency, and offering out-of-Kingdom scholarship programs where they can complete undergraduate or postgraduate studies" (SABIC, 2006, p. 41).

Furthermore, Saudi companies justified their engagement in other socially responsible activities by acknowledging their responsibilities towards women's empowerment and the promotion of Islamic values. The empowerment of women emerged as a significant issue during the period, and Saudi companies recognised its importance by allocating resources to create better opportunities for women. This commitment to empowerment of women was demonstrated through various initiatives aimed at enhancing access to education, improving employment prospects, and fostering an inclusive work environment.

"The empowerment of women is a subject of international interest, and Saudi Arabia is no exception" (NCB, 2012b, p. 38).

"We achieved meaningful improvements in global gender diversity led by our first female hires in Riyadh" (SABIC, 2013b, p. 87).

"The campaign is aimed at spreading awareness on the role and importance of involving women in all sectors, at the same time ensuring that any obstacles that will limit women's potential in giving are minimal" (SAVOLA, 2012b, p. 33).

Simultaneously, companies placed emphasis on upholding Islamic values, with many actively discussing and directing their socially responsible efforts towards religious ends. This included initiatives that supported religious education, charitable activities aligned with Islamic principles, and endeavours that aimed to preserve and promote the cultural heritage of Saudi Arabia.

“Support was provided to 54 charity associations for Holy Quran teaching and 16 cooperative offices for Da’wa and Guidance and education of minorities as authorized by the Minister of Islamic Affairs” (NCB, 2008a).

“As per the teachings of Islam regarding social dealings and solidarity, STC organized 4 blood donation campaigns under the banner of “A drop of your blood can save a life” in collaboration with many hospitals” (STC, 2013, p. 33).

“We all have a religious and moral duty to help those less fortunate than ourselves, and fulfilling this obligation can be humbling yet very uplifting” (NCB, 2013).

Theme: Corporate Responsiveness

Saudi companies identified both social needs and social expectations as rationales for their CSR engagement. Saudi companies demonstrated a commitment to addressing social needs and tackling societal problems through various initiatives, as highlighted in their corporate reports. One such initiative is the in-house community support unit, which focuses on helping disadvantaged individuals, addressing social issues, promoting volunteer work among the bank's staff, and fostering the development of micro and small businesses. This unit actively designs and manages programs that target critical needs in areas such as job creation, education, healthcare, and social welfare, aiming to make a positive impact on society as a whole.

“Our mission is to introduce creative, innovative, non-profit programs that contribute to the country’s development. NCB launched social programs aimed at addressing key social issues and areas of need within Saudi society; namely: job creation, education, healthcare and social services” (NCB, 2008b, p. 44).

“This initiative has been established to train and secure employment for disabled persons within The Savola Group” (SAVOLA, 2011, p. 66).

“AlAhli Productive Families Program Aims to provide women from needy families with craft skills that will allow them to earn an income...AlAhli Orphans Program NCB provides support and sponsorship specifically for orphans” (NCB, 2008. P. 45,47).

“SABIC’s support around the world included a donation of SR 8 million for the Pakistan earthquake victims. Just as in the case of its donation for the tsunami victims in 2004” (SABIC, 2005, p. 42).

“Through our in-house Community Support unit, we focus on helping disadvantaged people, addressing social problems, encouraging the Bank’s staff to undertake voluntary work, and fostering the development of micro and small businesses... Our community support aims at designing and managing programs that address critical needs in our society in the fields of job creation, education, health, and social issues” (NCB, 2009, p. 41,43).

Saudi companies have actively addressed social expectations by acknowledging the crucial role of CSR in their operations. NCB's formation of a dedicated CSR unit exemplifies its commitment to meeting societal objectives and aligning with the expectations of Saudi society. STC's adoption of a fund-raising campaign for the Prince Fahd bin Salman Charity reflects its responsiveness to the social expectation of supporting charitable causes and addressing critical healthcare expectations. Additionally, NCB's support for small businesses resonates with the deeply rooted entrepreneurial spirit in Saudi Arabia, satisfying the societal expectation of fostering economic growth and healthy competition. By prioritizing these social expectations, Saudi companies demonstrate their understanding of the community's needs and their commitment to fulfilling their role as responsible corporate citizens.

“We never forget the support NCB receives from all levels of Saudi society is testimony to our position today, and integral to our future success. One demonstration of this longstanding commitment during 2005 was the Bank’s formation of a dedicated (CSR) unit” (NCB, 2005, p. 28).

“In a kind gesture on its part, STC adopted a fund-raising campaign to the benefit of Prince Fahd bin Salman Charity for Kidney Failure Patients” (STC, 2007, p. 31).

“The spirit of entrepreneurship is deeply rooted in Saudi Arabia’s economic history. Perhaps this is why NCB has always understood and supported small companies’ essential businesses that engender vibrant and healthy competition to the advantage of consumers and the economy as a whole” (NCB, 2009, p. 8).

Theme: Nationalism

Saudi corporations highlighted their involvement in CSR activities by allocating resources to encourage social reforms relevant to government objectives such as financing country-level projects and accelerating business privatization and entrepreneurship. For example, NCB emphasized its role in providing supervisory and financial support to SMEs as one of the governmental priorities was to strengthen local communities and diversify the economy. The bank made every effort to provide relevant support for Saudi males and females, to enhance their

business and entrepreneurial skills and enable them to start their businesses, and as a result, the bank initiated several programs such as Tajir and Kafala.

“In line with our strategy and the government’s focus on strengthening Saudi Arabia’s small to medium size enterprise (SME) segment, the Business Banking division was restructured during 2005 with a dedicated Business Development unit formed in each region to expand the Bank’s reach and capability to serve and provide support to this important and growing sector” (NCB, 2005, p. 20).

“AlAhli Entrepreneur program This program provides proper foundations to establish and sustain small enterprises, working in partnership with chambers of commerce, private universities and colleges, the Saudi Commission for Tourism, and the Technical and Vocational Training Corporation” (NCB, 2012, p. 42).

During this period, CSR activities aligned with the government's objectives witnessed significant expansion. These activities have extended beyond their initial scope to encompass a diverse range of initiatives aimed at enhancing and contributing to various other objectives. Notably, there has been a focus on healthcare development, aiming to improve overall well-being and access to quality healthcare services within the community. Additionally, efforts have been directed towards the enhancement of the educational sector, with initiatives designed to promote educational opportunities, and to enhance awareness of modern education and research.

“STC launched 22 health centers in a number of KSA provinces, as part of the “Al-Wafaa Health Program. This donation will be a substantial support to the Ministry of Health programs, receiving more than 60 million reviewers annually.” (STC, 2007, p. 30).

“SABIC also spent SR 6.6 million in sponsoring seminars and conferences and activities aimed at SABIC’s strategic objectives and in line with the country’s development plans” (SABIC, 2005, p. 42).

Meanwhile, Saudi companies have made substantial investments in CSR activities to contribute to and support the national development plans. CSR initiatives were justified by Saudi companies as being in alignment with the objectives outlined in the national development plans. These initiatives served as direct social contributions towards the realization of these plans. Notably, Saudi companies focused on a range of activities that prioritized human resources development, fostered innovation, supported national heritage and advanced sustainability. These initiatives encompassed initiatives such as vocational training programs, knowledge-sharing platforms, and environmentally conscious practices.

“By implementing the standard, the Bank also aligns its strategy with national priorities in managing and reducing energy demands, water conservation, and pollution prevention.” (NCB, 2013, p. 24).

“We are committed to our continuing role in the Kingdom’s development, building skills and employment for Saudi nationals, and funding scientific research and medical initiatives” (SABIC, 2012b, p. 67).

“Our community development mission is to introduce creative, innovative, non-profit programs that contribute to the country’s development... Contributing to the education and development of society is a major objective” (NCB, 2008, p. 44).

“STC was always keen to support the historical and national heritage of the Kingdom of Saudi Arabia.” (STC, 2013, p. 33).

Theme: Business Ethics

BE played a role in driving CSR activities in Saudi Arabia, with Saudi corporations using ethics and values to rationalize a large part of their business operations and CSR activities. Before this period, BE did not have any significant impact on corporate behaviour, despite its emergence. The nature of BE in Saudi Arabia was characterized as being hybrid, with both Western business practices and Islamic values influencing corporate ethical behaviour. For example, SABIC strove to discuss its ethical approach not only as a driver for its sustainability and responsibility policies but also as a fundamental principle for its CSR. SABIC’s ethical approach strongly mirrored the Western BE structures while scarcely touching on Islamic values. The company explained the impact of its business ethics as follows:

“Determined as we are to be leaders in our industry, we are aware of the responsibilities this entails. We believe in the highest standards of Corporate Social Responsibility. This implies open and transparent business practices underpinned by strong ethical principles.....In all our activities, wherever we operate, we look to aid social and economic development by maintaining integrity, and honesty in all of our dealings.....We are fully committed to the fundamental ethical principles of Corporate Social Responsibility” (SABIC, 2007, p. 17).

SAVOLA adopted an ethical approach to establish an ethical business strategy that emphasized business ethics across the company’s operations. The company developed an Islamic-driven approach to articulate its ethical corporate behaviour. SAVOLA’s ethical approach acted as a logic driving the company’s various responsible practices, including diversity, equal rights, and anti-discrimination. In its first sustainability report in 2011, the company affirmed its ethical stance and the important role played by Islamic values. SAVOLA stated:

“Islamic values drives our balanced way for corporate strategy.....CSR is based on ethical values where the group commits to its responsibilities.....CSR is a way to ensure the company’s sustainability” (SAVOLA, 2004, p. 9).

Saudi companies have placed a strong emphasis on BE, as a main driver for CSR activities, with a focus on diversity and equality. They have highlighted their commitment to fostering diversity as an integral part of their socially oriented policies, recognising the value it brings to the business environment. Despite the potential costs associated with promoting diversity, Saudi companies firmly believe in its positive impact and have made it a central theme in their CSR activities.

“Harassment, whether based on a person’s gender, race, nationality, or citizenship, is repugnant and totally inconsistent with NCB’s commitment” (NCB, 2008, p. 39).

“Diverse organizations benefit from different perspectives and complementary cultural characteristics.... that is why we continue to focus on promoting diversity among our people: by gender, by age, and by nationality” (SABIC, 2016, p. 39).

Meanwhile, equality played a significant role in advancing BE within Saudi companies during this period. This could be attributed to the institutional pressures in Saudi Arabia that encouraged competitiveness and a willingness to adopt Western business practices. Saudi companies have dedicated efforts and resources to establish equality as a norm, even in the face of a conservative and traditionally closed culture that had long restricted equal opportunities.

“The focus of the center is training and employing individuals with disabilities which will eventually cater towards a workplace with equal opportunity. Makeen center is meant to empower people with disabilities to find jobs not only in Savola but also in other companies” (SAVOLA, 2012b, p. 35).

“NCB believes in the fundamental principle of equal opportunity, non-discrimination, and diversity. Equal opportunity, in particular, is gathering pace in the Bank’s culture and we are determined that the standards we set in the Saudi market will retain NCB’s leadership position in employing women” (NCB, 2009, p. 34).

“Our Fair Employment Practices Policy not only requires compliance with all labor and employment laws in each country where we employ people, but also sets a standard of behaviour that respects all people” (SABIC, 2014, p. 19).

Theme: Sustainability

Early in the 2000s, S, one of the major global CSR logics, emerged in Saudi Arabia as a driver of CSR activities. Some Saudi corporations adopted S-related practices in two different ways. While some embraced them owing to the nature of their operations, others introduced sustainability as a

concept and strategy after adopting international standards for reporting sustainability, reflecting their commitment to environmental care, for the benefit of future generations, and resource preservation agendas. The petrochemical company SABIC is a clear example of a company that embraced sustainability earlier in the 2000s as a reflection of the anticipated detrimental impact of its operation on the environment, soil, agriculture, air, and surrounding communities. SABIC explained its approach as follows:

“We are constantly mindful of our obligation to actively promote recognition and respect of industrial monitor and limit the ecological impact of our industries”. (SABIC, 1999, pp. 14-15).

Nonetheless, the growing global interest in sustainability and the local Saudi goal of enhancing the country’s competitiveness position created other influential factors to spread the logic of S throughout Saudi Arabia. Saudi corporations recognised their role and implemented various strategies to fulfil their commitments to sustainability agendas. SABIC viewed sustainability as an integral part of its corporate strategy and business operations. It embraced sustainability thinking to address its CSR programs and practices and justified its significant emphasis on sustainability according to global movements towards sustaining resources for the future. SABIC explained its sustainability approach as follows:

“Sustainability has moved to center stage in the world’s corporate thinking.... we are focused on two clear goals: To reduce our own operating footprint, with better use of raw resources, energy and water, and lower emissions; and to develop products and applications and solutions that respond to their own sustainability needs. We view sustainability as integral to our future. Whatever we do, and wherever we do it, we must and will do it sustainably” (SABIC, 2010, p. 7).

Sustainability reporting and international sustainability standards have both played important roles as drivers of CSR initiatives. GRI and ISO enabled Saudi corporations to enhance their CSR activities by considering the economic, social, and environmental sustainability aspects of CSR. For example, SABIC established its sustainability department in 2009 with the major goal of delivering a wide range of CSR programs that improve living conditions and environmental care. The company established a CSR approach to drive sustainability for surrounding communities by When NCB created its first sustainability policy in 2008 using GRI standards, the bank emphasized environmental care by highlighting economic stability, environmental stewardship, and community development as key components of its sustainability approach. A similar sustainability policy was implemented by SAVOLA and SABIC Saudi companies stated:

“NCB defines sustainability management as the integrated management of economic, environmental and social performance in a manner that optimizes value for business and society” (NCB, 2008b, p. 15).

“SABIC in 2006 continued supporting charity and education projects both within Saudi Arabia and elsewhere aimed for the protection of the environment” (SABIC, 2006, p. 42).

“The Savola Sustainability Report for 2011 reveals the Group’s commitment towards its employees, society and the environment” (SAVOLA, 2011, p. 40).

“One Initiative to Minimize Environmental Impacts of Products and Services is disposal of production waste outsourced to PME. Waste disposal includes industrial and non-industrial waste” (SAVOLA, 2012, p. 39).

“A day of trash collection to help beautify parks and roadways and signal the importance of keeping our natural environment free of waste” (SABIC, 2013, p. 10).

S, as a CSR logic, significantly influenced Saudi corporations’ environmental practices, which prioritized conserving natural resources and reducing gas emissions and energy consumption. SABIC launched several environmental initiatives to reduce environmental harm and raise environmental protection awareness among the general population. By implementing methods to limit water and power consumption, control vehicle emissions and greenhouse gas emissions, and manage waste and other material consumption, NCB and other Saudi companies sought to actively control their direct environmental impact.

“We are continually adding to our population, but our natural resources are in decline. However wisely and economically these are consumed, there is still a detrimental effect on the natural environment” (NCB, 2009, p. 19).

“Friend of the Environment is an environmental initiative by Panda that in 2014 focused on conserving water” (SAVOLA, 2014, p. 31).

“The focus of this strategy is to identify and implement effective ways to measure and reduce the impact of The Savola Group on the environment, and this is applicable for all Operational Companies of the Group. It is based on the following key areas regarding the environmental footprint in order to safeguard the environment: Materials, Energy, Water, and Emissions” (SAVOLA, 2011, p. 77).

However, sustainability had an impact on other CSR activities that went beyond environmental protection, and Saudi corporations sought to transform their traditional CSR activities into sustainable ones that consider the interests of future generations. For example, STC changed the focus of its traditional CSR program in the area of healthcare from supporting specific healthcare issues to creating long-lasting health centres across the country. SABIC founded its

academy in 2012 to sustain the training and educational activities. In a more sustainable approach to maintaining CSR activities, SAVOLA allocated 1% of its profits to CSR programs, expanding its donation program and introducing “Leave the Change for Them”, which allowed its customers to donate a portion of their bills to help the disabled.

“Emissions- control is just one of the ways we try to limit, reduce and minimize our impact on the environment, and thus safeguard the health of the people among whom work, and f the planet for generations to come” (SABIC, 2006, p. 41).

“We have a responsibility to reduce our environmental impact and take care of our planet for future generations” (SAVOLA, 2011)

NCB established a comprehensive approach to social welfare by considering various economic, social, and environmental issues. In 2008, the bank adopted sustainability as a strategic approach underpinning its business operations and CSR programs and discussed its sustainability as an umbrella that advances social objectives. NCB discussed its sustainability approach as follows:

“It includes not only sustainability’s environmental dimensions but also its social and economic aspects. Sustainability is about people: harnessing their expertise, creativity, and skills so we can compete successfully. It is also about our relationships with customers, business partners, and the community. Sustainability is about planet: we hold the environment in trust for future generations and environmental stewardship is embedded in our Islamic values and integral to our corporate culture. And sustainability is about profit: business cannot exist without creating economic value. Prudent management of risk and good governance are implicit in fulfilling this objective.” (NCB, 2009, p. IV).

Theme: Internationalization

Internationalization (I) emerged as a new theme influencing CSR practices during this period. Saudi companies adopted global agendas and international standards on responsibility and sustainability to guide their CSR initiatives. This sub-theme can be understood in the context of the limited institutionalization of CSR concepts and practices in an emerging country. Furthermore, these findings highlight that CSR activities in developing countries are driven by different logics compared to those in developed nations.

“NCB adheres to internationally accepted principles of human rights relating to the abolition of child labour and prevention of forced and compulsory labour” (NCB, 2008, p. 39).

“The empowerment of women is a subject of international interest, and Saudi Arabia is no exception” (NCB, 2009, p. 36).

Similarly, international standards have played a significant role in advancing CSR practices in Saudi Arabia. As the country embarked on a new era of modernization, with a strong emphasis on enhancing its competitiveness, Saudi companies implemented internationally recognised standards of responsibility and sustainability, such as ISO and GRI. There was a shift in focus from using these standards as guidelines to actively aligning with these standards. Saudi companies were, therefore, able to demonstrate their commitment to responsible business practices and their willingness to meet international expectations in the realm of CSR.

“We will adhere to the guidelines of the ISO 14000 environmental certification. And we will support proven international environmental programs such as Responsible Care” (SABIC, 1999, p. 15).

“GRI pioneered the development of the world’s most widely used sustainability reporting framework, which sets out principles and indicators for measuring and reporting economic, environmental, and social performance. NCB was the first company in Saudi Arabia to comply with GRI’s guidelines... we will continue implementing GRI to enhance our social performance. (NCB, 2009, p. 4).

“Our aim is to utilize the benefits provided by the International Global Reporting Initiative (GRI) and to allow better insight into specific areas of our operations” (SAVOLA, 2011, 41).

Saudi corporations expanded the scope of their CSR activities from 2000 to 2016 due to favourable economic growth, openness to globalization, and meeting governmental aims of strengthening the country’s competitive position globally. Various CSR logics emerged throughout this period, driving the evolution of CSR activities across Saudi corporations. Most notably, SR, CR, and N significantly influenced CSR activities that addressed social objectives and values, as Saudi corporations maintained their CSR activities aimed at improving social development.

BE, S, and I also contributed to the emergence and evolution of a wide range of CSR activities, with Saudi corporations adopting ethical behaviour across their structures, aligning their sustainability practices with internationally recognised standards and responsible practices, and providing comprehensive sets of CSR programs to enhance social welfare. This can be explained by analyzing the contextual factors Saudi Arabia experienced during this period when the government addressed many social problems and there was less social pressure on Saudi

corporations (excluding Saudization). The changes in CSR logics can be explained when analyzing the institutional developments in Saudi Arabia between 2000 and 2016. Table 6.8 presents the linkage between themes of CSR logics and institutional pressures (chapter 4) in Saudi Arabia between 2000 and 2016.

Drawing on the findings in Chapter Four, institutional pressures related to CSR changed significantly during this period. Regulatory pressures evolved in response to governmental policies that addressed social development and global agendas, while cultural cognitive pressures had less impact due to the declining influence of religion as compared to the previous period. However, normative pressures increased during this period after being absent in the previous period. These changes should be considered alongside other contextual factors that influenced the whole national business system such as the increase in public revenues and the government's focus on competitiveness, of which CSR is a component. During this period, the evolution of contextual factors and institutional pressures enabled the emergence of new CSR logics in Saudi Arabia, when Saudi corporations were encouraged to align their organizational behaviour with the new local agenda.

Table 6.8 presents the dominant institutional pressures and prominent themes of CSR logics in Saudi Arabia from 2000 to 2015 as well as the impact of institutional forces on the evolution of CSR logics. New regulatory pressures such as active society, civil rights, global agenda, and environmental concerns emerged as Saudi Arabia sought to become a modern society. Such changes in regulatory structures in Saudi Arabia had a substantial impact on organizational behaviour, as Saudi corporations realized the importance of investing in new CSR programs to meet regulatory requirements as well as wider social objectives. This expansion of regulatory pressures altered organizational behaviour and allowed the logic of SR to evolve, enabling further CSR activities under the SR umbrella. Similarly, regulatory developments put further pressure on Saudi corporations to prioritize environmental care, civil rights, and the global agenda, allowing other CSR logics to evolve or emerge during this period. S and BE are examples of the logics that evolved in response to regulatory pressures.

Table 6.8: Themes of CSR Logics and Institutional Pressures (2000-2015).

Period: 2000-2015		
Institutional Pressures		CSR Logics
Regulative	Talented HR	Corporate Responsiveness (CR) Social Responsibility (SR) Nationalism (N)
	Global Agenda	
	Active Society	
	Education & Training	
	Religious Duty	
	Philanthropy	
	Civil Rights	
	Environmental Care	
Normative	SAGIA Guidelines	Business Ethics (BE) Sustainability (S) Internationalism (I)
	Guidelines of KKF	
	SARCI	
	GRI	
	Research & Education	
Cultural Cognitive	CSR Awards	
	Religion: Influential	
	Culture: Influential	
	Nationalism: Influential	

Nonetheless, a significant portion of CSR logics evolved in response not only to regulatory pressures but also to normative pressures that emerged in Saudi Arabia in the early 2000s. Normative pressures stemmed from the government's plans to boost the country's competitiveness by adopting SAGIA guidelines and through the influence of global and non-governmental organizations such as GRI and KKF. These factors significantly contributed to the evolution of various CSR logics such as SR, BE, S, and I. For example, few Saudi firms addressed sustainability in the early 2000s, but the adoption of GRI standards encouraged the spread of sustainable business practices including CSR. Similarly, BE logic evolved in response to normative pressures that advanced competitiveness approaches, such as the SAGIA, KKF, and SARCI guidelines. The CR logic expanded and evolved in response to normative pressures which during this period had a direct or indirect relationship to societal values and objectives. Professional guidelines and

standards along with research and education significantly influenced the adoption of SR and I. As the population became better educated, social objectives relating to community awareness, and international standards were increasingly accepted in the country.

Cultural cognitive pressures played a significant but hesitant role in advancing CSR logics between 2000 and 2016. While responding to such pressures and considering related CSR logics within their CSR programs, Saudi corporations rarely adopted an explicit discourse related to religion and nationalism. For example, many Saudi corporations implemented policies for promoting equal opportunities, fairness, and women's rights, while advancing national and cultural values by emphasizing Saudization as the foundation of their CSR logics. BE and CR represented two CSR logics driving much of the CSR activities that focused on employability, in which Saudi corporations identified Saudi citizens as key stakeholders and responded to their national expectations about the corporate role in advancing employability. Nonetheless, cultural cognitive pressures pushed other CSR logics such as SR and BE, when some Saudi corporations explicitly adopted Islamic teachings as the bedrock of their ethical values which in turn significantly influenced wider CSR activities.

In summary, CSR logics were transformed between 2000 and 2016 in response to changes in institutional pressures. Regulatory, normative, and cultural cognitive pressures worked collaboratively to advance CSR logics, with many of the logics being influenced by more than one institutional pressure. This period experienced dramatic change, with Saudi corporations striving to act responsibly in response to the impact of institutional pressures. Nonetheless, institutional pressures arose in response to the government's economic and social agenda, the impact of Western business practices, Saudi Arabian culture, and Islamic teachings, all of which shaped the evolution of CSR logics.

6.2.5 CSR Logics 2016-2022

During this period, Saudi Arabia underwent new reforms when the powerful Crown Prince unveiled the country's Vision 2030, aiming to impose significant social and economic changes to the country's national system. The vision emphasizes three pillars: a vibrant society, a thriving economy, and an ambitious nation, which are planned to be achieved by implementing multi-transformation programs that interact with different business sectors across the country. The vision profoundly impacted every industry by generating new thinking relating to social and economic

challenges. As discussed in previous chapters, this can be seen in how Saudi corporations reacted to the national vision's goals and aligned their business strategies, including CSR, with those goals. It is important to understand the vision's goals to better comprehend their impact on organizational logics and behaviour.

Once the vision was first announced in 2016, it outlined its pillars by identifying six strategic objectives and eleven realization and transformation activities. It identified governmental effectiveness and social responsibility as strategic goals related to the ambitious nation pillar; economic growth and diversification as strategic goals related to the thriving economy pillar; and strengthening national and Islamic identity and improving quality of life as strategic goals for the vibrant society pillar (Vision 2030 documents). Accordingly, the vision identified technology enhancement as a strategy to accelerate the transformation process. The government then defined sustainability as the core of the vision and declared its sustainability goals that addressed both environmental and economic sustainability.

However, Vision 2030 is a 15-year national plan that implements its programs and strategic goals progressively. For example, the national CSR strategy was approved in 2022, although the vision had included social responsibility as a strategic objective since 2016. Similarly, implementing the vision required the adoption of new regulations. The strategic objectives, as well as the two major foundational elements (technology and sustainability), served as guiding principles for conceptualizing the social and economic developments.

Saudi Arabia's transformation necessitated the adoption of new concepts and approaches for implementing the vision's social and economic objectives. The vision introduced new perspectives for Saudi companies to implement to comply with global standards, sustainability, civil rights, and other social aspects. These contextual developments directly influenced the national business system, as Saudi organizations sought to accommodate these new requirements in their business models and improve their financial and social performance. In response, Saudi companies demonstrated different logical drivers for their CSR actions. Table 6.9 presents the logics driving CSR activities in Saudi Arabia from 2016 to 2022, based on the analyses of NCB, SABIC, STC, and SAVOLA.

Table 6.9: Themes and Sub-Themes of CSR Logics During the Fifth Period (2015-2022).

Sub-Themes of CSR Logics	Themes of CSR Logics
Public Interest	Social Responsibility (SR)
Social Development	
Women Empowerment	
State's Objectives	Nationalism (N)
National Development Goals	
Environmental Care	
Future Generations	Sustainability (S)
Resource Preservation	
Localizing Global Agenda	
Social Welfare	Corporate Citizenship (CC)

Analyzing the data on the changes in CSR activities in Saudi Arabia from 2016 to 2022 reveals that certain CSR initiatives emerged, some were given high priority, and others received less attention. Volunteering, for example, emerged as a new area of CSR activities that Saudi corporations recognised as important and strove to enhance their contribution, either by encouraging their employees to participate in voluntary activities or by raising social awareness and encouraging social acceptance of volunteering. Both socioeconomic development and environmental care were identified as important, with Saudi corporations actively investing in social programs aimed at empowering society and caring for the environment. Education, health, and philanthropic donations were regarded as important CSR activities, while fair operating practices and culture and sports activities received the least attention. CSR activities during this period fell into four categories: social, philanthropic, ethical, and environmental, with minimal variation from the previous period (2000-2015).

Theme: Nationalism

Saudi corporations regarded the national goals introduced by the country's 2030 vision as important enough to modify their business models and CSR programs to contribute to the achievement of those goals, allowing new organizational behaviour to emerge across the Saudi national business system. Saudi corporations began very early to contribute to national development goals and the government's objectives. They strove to tightly align their goals with the national ones earlier in 2016, following the introduction of the national vision and in response to the new social and economic changes implemented in Saudi Arabia. Saudi corporations developed a wide range of CSR programs and practices as part of their contribution to meeting the

vision's goals of economic and social development. For example, NCB, STC, and SABIC outlined goals of several CSR programs considering the vision's goals and explained:

“NCB developed and refined its corporate responsibility strategy over the years by making already successful programs even more impactful and influential. In Ahalina, NCB has focused on empowering community groups in support of the national economy in line with Saudi Vision 2030” (NCB, 2019, p. 28).

“NCB supported King Salman Center for Education for Employment in partnership with Prince Sultan University, highlighting the importance of integration between the private sector and the education sector in the support of national development to achieve Saudi Vision 2030. The Bank contributed 50% of the center's building costs” (NCB, 2017, p. 57).

“By activating corporate responsibility roles, they help achieve Vision 2030 through voluntary work that expands the impact of the non-profit sector” (NCB, 2019, p. 69).

“In Saudi Arabia, the Vision 2030 - a national sustainable development plan - lays out a transformation agenda across economic, social, environmental and governance dimensions.... The vision creates new expectations of the role of business in society” (STC, 2019b, p. 4).

“Promoting Saudi Arabia's sustainability agenda is one of the most important contributions we can make to the successful achievement of Saudi Vision 2030” (SABIC, 2018, p. 4).

Nationalism or achieving national economic and social objectives was a main logic driving the evolution of CSR activities in Saudi Arabia during the period 2016-2022. However, there were no social or governmental pressures to enforce or encourage Saudi corporations to modify their CSR activities. The delay in establishing the governmental CSR strategy and SASO guidelines until 2022 demonstrates the absence of pressure on corporations to implement CSR activities. This was because after announcing the vision, the focus area was on delivering rapid social and economic change, whereas CSR-related programs could be postponed to later times. This suggests that Saudi companies willingly participated in CSR activities oriented to achieving national objectives established by the government. The following examples illustrate how Saudi companies have directed their CSR activities towards achieving the state's objectives:

“Empowering youths: NCB offers support to this important segment to build the national economy through its distinguished AlAhli Entrepreneurs Program... In 2014, NCB developed its corporate responsibility strategy to make its programs more influential and impactful, launching the Ahalina platform that focused on empowering different society groups and converting them into positive and developmental energies in support of the national economy” (NCB, 2018, p. 51, 69).

“Launched the “Tawakkali wa intaliqi” (Have Faith and Drive) initiative to empower women to drive and increase awareness of traffic safety rules, in support of the implementation of the Royal Order to allow women to drive” (STC, 2018, p. 42).

“The new venture will constitute a major boost for Saudi Vision 2030, generating economic prosperity by boosting our investment capacity, diversifying the economy and creating jobs for Saudi nationals” (SABIC, 2017, p. 15).

Theme: Social responsibility

SR was identified as the influential logic driving CSR programs and practices in Saudi Arabia since 2016. Saudi corporations shifted their approach to CSR strategies and programs to focus on social impact to benefit future generations. This approach was visible in corporate reports and significantly contributed to the development of CSR from 2016 to 2022. Volunteering, empowerment of women, health programs, philanthropic donations, and COVID-19-related programs are examples of CSR programs driven by the SR logic. Saudi corporations pledged to make a positive societal impact, citing the following examples:

“Whether volunteering to help local communities, donating to good causes, or empowering future generations through educational initiative, our CSR efforts always focus on sustainability and enduring impact” (SABIC, 2017, p. 48).

“STC continues its social responsibility achievements, while enhancing growth in new unconventional tracks to enrich community life.... STC maximized and sustained the impact of social responsibility programs” (STC, 2019a, p. 44).

Public interest took precedence for Saudi companies as several of them made investments in CSR programs aimed at generating value and benefiting the general public. This commitment was demonstrated through various initiatives, including the allocation of budgets to directly impact society and the willingness to commit resources to foster economic growth:

“The Bank also participated in multiple initiatives with a total value of SAR 49.1 million, making a direct impact on society and contributing to Saudi Arabia’s initiatives in corporate responsibility” (NCB, 2017, p. 26).

“The Bank launched the Ahalina strategy that focuses on empowering various community groups, converting them into positive and developmental energies capable of supporting the national economy” (NCB, 2021, p. 80).

“We therefore undertake a broad variety of initiatives to deliver a cleaner, greener company through our newly established flagship CSR body, the Savola World Foundation. These initiatives aim to deliver lasting change for our people, the Kingdom and the community we serve” (SAVOLA, 2020a).

However, social development remained a fundamental rationale for Saudi CSR during this period, given the significant transformation in the socioeconomic context. Saudi companies articulated their CSR activities as integral to their contributions to social development and the betterment of communities.

“NCB continued its distinguished history within corporate responsibility, in accordance with the strategy launched by the Bank in late 2014 under the name of Ahalina, focusing on supporting and empowering three vital community segments” (NCB, 2016, p. 42).

“We have invested a total of SR 2.5 billion through direct contributions to communities across KSA. This has supported projects in sports, social support, education, and health” (STC, 2019b, p. 11).

“NUSANED™ provides opportunities for investors, especially young people and entrepreneurs, who wish to develop their businesses in innovative and leading industrial sectors. It further aims at raising the level of localization of industrial technologies, creating new jobs and increasing the volume of Saudi exports” (SABIC, 2022, p. 65).

Surprisingly, there was no evidence that BE acted as a logic driving CSR activities in Saudi Arabia between 2016 and 2022. Saudi corporations adopted and implemented various CSR activities and programs that advanced human and civil rights. For example, SAVOLA invested in CSR programs aiming to raise social awareness of human and civil rights throughout the country and implemented new programs to empower Saudi women, children, and disabled people. However, the company assured that such CSR activities were driven by its concern for social objectives, indicating the absence of BE as a guiding logic for its ethical CSR activities. SAVOLA explained:

“Our diversity remains one of our key strengths, and Savola is widely recognized as a market leader for its female empowerment initiatives... Through our work promoting responsible business practices within our sector, improving the inclusion of persons with disabilities in the workplace, and raising community awareness on human rights and efficient use of resources and food waste reduction, our concern for our society and environment will continue to drive us” (SAVOLA, 2018, p. 42).

Saudi companies have reacted positively to the social changes and movements that have taken place during this period. They have allocated resources accordingly to promote women's empowerment, particularly in light of new regulatory and cultural shifts aimed at granting women their rights and enhancing their opportunities to contribute to the social and economic spheres. Several CSR programs have been emphasized to empower women.

“Women are given financial support and practical assistance in developing new markets and outlets for their products, helping them to secure a source of income and improve their living standards” (NCB, 2016, p. 42).

“This program aims to empower women, develop their skills, raise their efficiency, and invest their energies in line with the Kingdom’s vision to increase women’s participation in the labor market to 30%. In 2019 alone, 866 women in cities across the Kingdom were trained in various crafts, including traditional and handicrafts” (NCB, 2019, p. 68).

“As the Group believes in the important role of Saudi women in national development, it designed and planned this project. Launched in 2018, this project aims to empower women, boost their presence in specialized fields in communications and technology, and build a digital society that effectively contributes to realizing comprehensive development” (STC, 2019, p. 45).

Theme: Sustainability

The impact of Saudi Vision 2030 extends beyond socioeconomic development, encompassing sustainability as a significant focus throughout the nation. Vision 2030 recognises sustainability as a priority at the country level, urging businesses to actively participate in advancing sustainable principles. Consequently, Saudi companies, which previously incorporated sustainability into their CSR activities, have strengthened their commitment to sustainability by prioritizing environmental care, resource preservation, and the welfare of future generations. Notably, this period has witnessed a heightened emphasis on the interests of future generations, surpassing the prominence observed in previous periods.

Saudi corporations experienced dramatic social and economic changes introduced by Vision 2030, and they changed to emphasize their adoption of international standards and the global agenda within their strategies and operations. The adoption of GRI and the UN Sustainable Development Goals enabled Saudi companies to tailor their approach towards a sustainable and long-lasting impact that contributed to the welfare of future generations. Sustainability was regarded as an approach to implementing CSR programs that were driven by strategic goals, enabling a new CSR approach to emerge in Saudi Arabia. Saudi companies emphasized the interests of future generations through their CSR initiatives, particularly in terms of sustainability:

“Wherever we operate, we look to develop long-term mutually beneficial partnerships with local communities, with a sustainable approach that delivers lasting value, and innovative programs to meet community needs” (SABIC, 2019, p. 58).

“The Talent Incubation Program, this enables recent graduates to become leaders of the future and seeks to keep the leadership pipeline active. Through this program we provide new graduates with a variety of job tasks, wide professional exposure and the opportunity to work, not only at stc, but also for KSA’s most valuable companies” (STC, 2020, p. 114).

“SABIC constructed the Estidamah center in Riyadh Techno Valley, King Saud University, with the Ministry of Environment, Water, and Agriculture. The center aims to promote sustainable agriculture and undertakes research on innovative technologies for rationalization of irrigation water” (SABIC, 2016, p. 37).

“I must highlight what we are doing as part of the Saudi Green Initiative (SGI), which was launched in 2021. The SGI aims to improve the quality of life of future generations of Saudis by increasing the country use of clean energy, offsetting the impact of fossil fuels and protecting the natural environment” (SABIC, 2021, p. 13).

Sustainability has been a focal point for Saudi companies, driven by their commitment to environmental care and resource preservation through the implementation of various CSR programs. These CSR initiatives have been justified by Saudi companies based on their contributions towards environmental stewardship and the conservation of both natural and energy resources. Notably, this analysis period witnessed an increased emphasis on sustainability, despite the utilization of similar justifications as in the previous period.

“Sustainable consumption and production can also contribute substantially to poverty alleviation and the transition towards low-carbon and green economies” (STC, 2020, p. 43).

“As part of our social responsibility programs, waste-Free Environment highlights the significance of waste recycling, operating in several cities in Saudi Arabia as well as in other countries” (SABIC, 2016, p. 37).

“It provided SAR 5 million of donations, including ‘Do not print the receipt’ to encourage ATM users to contribute to charitable work while helping to preserve the environment by reducing and minimizing paper consumption” (NCB, 2018, p. 53).

“Sustainable consumption and production is about doing more and better with less. It is also about decoupling economic growth from environmental degradation, increasing resource efficiency and promoting sustainable lifestyles” (STC, 2020, p. 43).

“Our Negaderha program is a food waste prevention and reduction scheme developed to address food waste on a national basis. Savola partnered with the United Nations Environment Programme (UNEP), the Waste and Resources Action Program (WRAP), and Ita’am Food Bank to create Negaderha, which aims to tackle food waste both in households and in the HORECA (hotels, restaurants and cafés) sector” (SAVOLA, 2017, p. 38).

Theme: Corporate citizenship

In recent years (after 2018), Saudi corporations assured the role of social responsibility, nationalism, and sustainability in driving and managing their CSR programs, resulting in the spread of a new CSR approach aiming at creating a measurable and sustainable societal impact. This process explains how Saudi corporations responded to contextual factors to align their organizational behaviour with emerging trends such as the global agenda and sustainability. Saudi corporations ensured their civic role by building their own CSR approach prioritizing sustainability and social impact, which emerged after integrating three different CSR logics into their CSR strategies. This approach emerged in recent years, allowing Saudi corporations to identify themselves as corporate citizens by tackling sustainability and social impact from a strategic perspective. SAVOLA and STC provided examples for their newly developed approaches, stating:

“As a leading corporate citizen and trailblazer of sustainability in Saudi Arabia, Savola Group remains committed to delivering positive progress for the people and communities of the Kingdom, as well as our employees, sector and environment. Sustainability is fully embedded in our corporate culture, strategic focus and organizational conduct, and we have made considerable progress over the years in institutionalizing our approach to Sustainability and CSR to maximize our impact, in line with our strategy, the goals of our Savola World Foundation and the broader ambitions of Saudi Vision 2030 and the UN Sustainable Development Goals (SDGs)” (SAVOLA, 2021a, p. 60).

“In 2021, we evolved our community investment methodologies and policies to maximize our positive impact on the societies in which we operate..... maximizing economic value, creating positive environmental impact and supporting progressive social development lie at the heart of our approach to sustainability. We align our actions with the goals of the Saudi Vision 2030 to help build a better future” (STC, 2021b, pp. 18, 19).

This new CSR logics approach during this period resulted in a more comprehensive view of CSR, with CSR programs adopted as part of a well-designed strategic process aimed at enhancing social rights and improving welfare across various communities. This new approach was aligned with corporate citizenship (CC), in which organizations implemented CSR programs to position themselves as welfare producers, social and civil rights enhancers, and enablers of the global agenda in a local environment. Saudi corporations applied the UN objectives’ concepts and applications to achieve these goals and to implement relevant CSR programs. SABIC and SAVOLA developed comprehensive strategies that considered a wide range of social priorities to advance social welfare:

“The company’s corporate social responsibility efforts focus on four strategic priority areas: science and technology education, environmental protection, health and wellness, and water and sustainable agriculture – areas that contribute to ten of the UN’s sustainable development goals along with a commitment to community giving and assisting people in need” (SABIC, 2019, p. 58).

“Corporate responsibility programs have met the needs of communities and kept up with societal changes” (NCB, 2021, p. 80).

“We have shifted from a culture of direct support and assistance to empowerment, opening new windows of hope for maximizing expectations and the impact of programs, and enabling technology to serve sustainability projects” (STC, 2018, p. 40).

“As part of our strategy for serving communities, we focus on specific, strategic, timely issues, looking to achieve clear and tangible impact which will prove of lasting value, changing things for the better, for good... SABIC not only believes in education for the benefits it brings to society, but also has a clear vested interest in trying to engage the citizens of the future in learning which will help produce the kind of skills and capabilities we will need to sustain our success in the future” (SABIC, 2016, p. 36).

“SABIC aims to promote a broad, holistic concept of wellbeing in the communities in which we work and in society at large. We do so through two complementary initiatives: the SABIC Global Health Initiative and the SABIC Global Social Initiative. That our efforts are organized under these two initiatives is a recognition that health and wellness require both social and medical interventions. In 2022 our programs in Health & Wellness reached 10 countries” (SABIC, 2022, p. 62).

Meanwhile, the adoption of the ‘global agenda’ within the Saudi context is reflected by how Saudi companies have shifted their strategies to comply with international standards and global initiatives. Rather than merely serving these standards, there has been a notable transition towards actively implementing the content of these standards for the benefit of Saudi Arabia, rather than solely meeting reporting requirements. This shift represents a significant development in the approach to CSR during this period.

“STC adopted the United Nations Sustainable Development Goals and conducted an assessment of the goals it can contribute to achieving. Next, STC linked those goals with its sustainability approach... the goal of measuring the social, environmental, and economic impacts of projects. STC’s journey during the year was culminated by joining the Global Reporting Initiative (GRI)” (STC, 2019, p. 44).

“In line with global SDGs, our global CSR strategic tool, RAISE, guides our approach to charitable donations, sponsorships, partnerships and employee-volunteer programs. SABIC’s four priority focus areas allow us to direct our efforts towards addressing

global mega-trends, including impacts from climate change, trends in urbanization and consumerism, and advances in economics and technology" (SABIC, 2022, p. 60).

In summary, the period 2016-2022 witnessed a significant evolution in CSR logics that drove CSR activities and programs in Saudi Arabia, with some previously dominant logics disappearing and others emerging or strengthening. When Saudi corporations adopted new approaches for their CSR strategies, CR, I, and BE disappeared. They were more proactive in their response to social needs and demands rather than reactive. The influence of Saudi Vision 2030, the adoption of internationally recognised standards for sustainability and social responsibility, and the goals of the global sustainability agenda have significantly influenced Saudi corporations to modify their CSR models and approaches and to place a greater emphasis on long-term social impact. SR, N, S, and CC evolved in an integrative manner to drive a new approach to CSR in Saudi Arabia. The new approach focused mainly on delivering a sustainable social impact enabling the establishment of welfare for future generations.

The analysis reveals the emergence of a new era of CSR phenomena in Saudi Arabia during this period, with Saudi corporations adopting a new framework for their CSR programs. This evolution was prompted by a corporate focus on certain CSR logics, which drove much of the responsible corporate behaviour. Nonetheless, it is important to understand the structures of institutional pressures and their evolution during this period to recognise their impact on CSR logics. Table 6.10 presents the relationship between themes of CSR logics and institutional pressures (chapter 4) in Saudi Arabia from 2016 to 2022.

During this period, the institutional context witnessed tremendous changes altering regulatory, normative, and cultural cognitive pressures. As explained in earlier sections, Saudi Arabia approached a new era of social and economic development, necessitating the emergence of new regulations, professional bodies, and cultural values. Regulatory pressures evolved which produced a shift away from religious duty as a dominant theme toward human and civil rights, laying the foundation for a modern civilized country. Similarly, regulations that encouraged environmental care evolved to enable sustainability to become a major policy goal, while philanthropy was regulated to reduce the risk of terrorist activities taking place under philanthropic cover. Moreover, new regulations were established which sought to create a vibrant society capable of engaging in the modern global economy at a time of technological transformation.

Table 6.10: Themes of CSR Logics and Institutional Pressures (2016-2022).

Period: 2016-2022		
Institutional Pressures		CSR Logics
Regulative	Talented HR	Social Responsibility (SR) Nationalism (N) Corporate Citizenship (CC) Sustainability (S)
	Global Agenda	
	Vibrant Society	
	Education & Training	
	Volunteering	
	Regulated Philanthropy	
	Human & Civil Rights	
	Environment & Sustainability	
Normative	Saudi CSR Strategy	
	Donation Platforms	
	SASO Guidelines ISO 26000	
	GRI	
	Research & Education	
Cultural Cognitive	Religion: Socially Respected	
	Culture: Socially Respected	
	Nationalism: Significantly Influential	

Nonetheless, normative pressures evolved significantly as some of the local professional bodies (SAGIA and SARCI) that used to address CSR were dissolved, and new local professional standards emerged, while international standards for sustainability and responsibility remained. Changes occurred in cultural cognitive pressures as both religion and culture lost their significant influence in Saudi Arabia, while nationalism gained prominence.

Table 6.10 presents dominant institutional pressures and themes of CSR logics in Saudi Arabia from 2016 to 2022, indicating that SR, N, CC, and S logics were drivers of CSR strategies and practices, while CR was no longer influential. This can be attributed to the influence of Saudi Vision 2030, which was announced in 2016 and established the national goals for the next 15 years. The vision catalyzed social and economic development, laying the groundwork for the

creation of national business systems to accommodate future global challenges such as competition, technological transformation, and sustainability goals.

At this stage, it is important to understand that Vision 2030 is a 15-year national plan with stated goals, but its operational plans and programs are still being implemented. Accordingly, changes in institutional pressures, mainly regulatory pressures, reflected only changes in legislation that occurred before 2022, although the vision's goals extend to 2030. Saudi corporations responded to the developments of institutional pressures in a proactive manner, modifying their CSR structures to accommodate formal and informal regulations. Formal regulations are those that are in place or imposed by a governing body, whereas informal regulations are general guidelines introduced by a governing body with less power than formal ones due to their nature as guidelines (Campbell, 2007). This situation explains the absence of CR as a CSR logic in Saudi Arabia during this period when Saudi corporations in the face of institutional pressures tended to be more proactive in adopting CSR strategies that contributed to achieving national goals.

Meanwhile, BE did not exist as a CSR logic during this period, when dominant institutional pressures disregarded ethics as a driver of CSR. Regulative pressures ensured human and civil rights through regulations addressing specific issues such as women's empowerment rather than through a comprehensive ethical approach. For example, current Saudi regulations prioritize women's and children's rights while granting different rights to non-Saudi women and children living in the country. This approach became popular and widely accepted in Saudi Arabia as a reflection of the nationalism promoted by the government which demanded unequal rights for Saudis and non-Saudis. A Google search for the presence of business ethics in universities' curricula and published business research in Saudi Arabia revealed that most Saudi universities teach business ethics courses, and there is a wide body of research discussing business ethics, indicating the overly strong power of nationalism as a cultural cognitive pressure used to support the government's goals.

SR, N and S were influential logics for driving CSR strategies and practices, with Saudi corporations valuing these logics for their strategic approaches toward CSR. Regulatory and normative pressures led to an emphasis on national goals such as encouraging socioeconomic empowerment and improving quality of life. In addition, Saudi regulations addressed human and

civil rights, as well as sustainability by introducing new laws that enforced both aspects. New government regulations were issued to encourage social volunteering and to emphasize the global agenda for sustainable development. These changes in institutional pressures significantly influenced CSR logics, with Saudi corporations tending to upgrade their CSR structures in light of SR, N and S logics. Meanwhile, the adoption of international sustainability standards strengthened Saudi Arabia's focus on sustainability as a driver of CSR in the areas of environment and social empowerment, which enhanced the focus on SR and S in recent years.

Similarly, the increase in a wide range of regulatory pressures emphasizing socioeconomic development and sustainability as a CSR approach encouraged Saudi corporations to broaden the scope of their CSR strategies and to engage as welfare creators. As a result, CC emerged as a new logic for driving CSR in Saudi Arabia. Interestingly, the development of CC as a CSR logic occurred when Saudi corporations adopted a proactive approach to CSR strategies and practices. This proactive approach, which emerged in response to regulatory pressures emphasizing national goals, enabled Saudi corporations to build their long-term CSR strategies, resulting in a significant expansion in the field of CSR in Saudi Arabia.

6.3 Discussion

This chapter investigates the evolution of CSR logics in Saudi Arabia by drawing on the premises of institutional theory (DiMaggio & Powell, 1983; Scott, 1995b), and adhering to historical methods for organizational research. This permits the construction of relevant interpretations from corporate archives (Rowlinson, 2004) and enables history utilization for applying and developing a theory to understand social processes (Maclean et al., 2016). It is based on the development of institutional pressures in Saudi Arabia as presented in chapter four, with institutional theory serving as the overarching framework. SR, CR, SM, BE, CC, and S were viewed as logics guiding responsible organizational behaviour (Carroll, 2021; Frederick, 1994; Matten & Crane, 2005; Swanson, 1995; Waddock & Graves, 2002), while drawing on abductive reasoning to extend beyond the existing literature and identify new logics that emerged from data extracts which are N and I. CSR activities were investigated to identify relevant logics underpinning those practices over five time periods.

In the 1950s, CSR emerged as a practice in Saudi Arabia when Saudi corporations initiated some programs aimed at contributing to socioeconomic development and emphasizing social priorities as identified by the government. Saudi corporations responded to social needs and governmental priorities by implementing CSR initiatives that contributed to the development of local communities. Specifically, responsible organizational behaviour emerged in response to social pressures (Frederick, 1994) represented by national priorities and as part of the organizational role in positively contributing to social values and objectives (Bowen, 1953; Carroll, 2015). Institutional pressures encouraged organizations to focus on SR and CR logics. This was in response to regulatory and cultural cognitive pressures that emphasized governmental plans, social issues, and cultural values of collectivism and unity.

These findings offer a new perspective on how CSR evolved in developing countries where both CR and SR emerged concurrently without sharing similar CSR perspectives. This is inconsistent with the conceptualization of how CSR emanated in developed countries, where social responsiveness was seen as a second version of the CSR concept that emerged after philanthropy and social responsibilities (Carroll, 2008, 2015; Frederick, 1994). Furthermore, this study contradicts previous research that used interviews to examine the development of CSR in developing countries. According to previous research on developing countries, philanthropic CSR was motivated by a combination of religious and personal beliefs (Jamali et al., 2009). These countries were also more likely to adopt the payback concept voluntarily (Al-Abdin et al., 2018). Even though this study demonstrates that CR and SR acted as logics driving CSR in Saudi Arabia during the first period (1954-1969) as a response to governmental priorities, social problems, and cultural values, the concepts of payback and religious duty were not present in CSR activities. Table 6.11 presents the emergence of CSR logics in Saudi Arabia over five time periods.

In the second period (1970-1979), Saudi corporations continued to adopt a similar approach by addressing social priorities and governmental goals, with SR, CR and N serving as the primary justifications for the majority of CSR activities. A wider range of CSR activities that were driven by SR, CR and N were nevertheless made possible by the changes in the regulatory structure, which emphasized engagement through formal (rules and laws) and informal (governmental plans) regulations, as well as the cultural cognitive emphasis that encouraged business interaction with society. These developments also facilitated the creation of BE as a newly emerged logic. The

results show that BE evolved along a similar evolutionary path to CR and SR in developed countries (Carroll, 2015; Shum & Yam, 2011).

Table 6.11: Themes and Sub-Themes of CSR Logics Across Different Periods.

Themes of CSR Logics	1954-1969	1970-1979	1980-1999	2000-2015	2016-2022
	Sub-Themes	Sub-Themes	Sub-Themes	Sub-Themes	Sub-Themes
Social Responsibility (SR)	Public Interest		Public Interest	Public Interest	Public Interest
	Social Development				
	Islamic Values	Islamic Values	Islamic Values	Islamic Values	
		Women Empowerment	Women Empowerment	Women Empowerment	Women Empowerment
Corporate Responsiveness (CR)	Social Needs		Social Needs	Social Needs	
		Social Expectations	Social Expectations	Social Expectations	
Nationalism (N)	State's Objectives				
	National Development Goals				
Business Ethics (BE)		Equality		Diversity	
				Equality	
Sustainability (S)				Environmental Care	Environmental Care
				Future Generations	Future Generations
				Resource Preservation	Resource Preservation
Internationalism (I)				Global Agenda	
				International Standards	
Corporate Citizenship (CC)					Localizing Global Agenda
					Social Welfare

During the third period (1980-1999), SR, CR and N remained the most influential factors driving CSR activities, while BE was considered by Saudi corporations only when planning and implementing their CSR programs. During this period, the Saudi government made significant changes to its contextual settings by enacting new regulations and promoting religious duty and cultural values. Saudi corporations responded to regulatory settings and cultural contexts by adopting new CSR activities that prioritized social and philanthropic CSR. On the one hand, CR was a driving force behind some social and philanthropic activities, as corporations responded to social pressures related to social needs in the areas of healthcare, education, charity initiatives, and religious endeavours. On the other hand, businesses implemented CSR activities by sponsoring scientific activities, sports, and children's welfare, while adhering to the SR logic. Meanwhile, Saudi companies sustained N by advancing CSR activities that satisfied the public interest and the state's objectives, which demonstrates how CSR in developing countries significantly varies from CSR activities in developed nations.

This illustrates how CSR logics in Saudi Arabia were driven by local regulatory and cognitive pressures, which differ from those in developed countries that adopted the logics of SM, BE, CC, and S (Latapí Agudelo et al., 2019), demonstrating the detrimental effects of localization on the institutionalization process of CSR logics (Jamali & El Safadi, 2019; Jamali & Hossary, 2019).

The CSR logics that underpinned responsible organizational behaviour contributed to expanding the scope of CSR activities that were driven by SR, CR and N but not BE. No new logics emerged to encourage the development of other CSR activities. This demonstrates how organizations adopt similar logics in a local institutional context. Regulatory and cultural cognitive pressures focused on local issues such as religious duty, culture, and social priorities while organizational learning and internationalization were not considered. These findings can be explained in light of Campbell's proposition that organizations are less likely to engage in CSR activities when experiencing "unhealthy economic" situations, as shown by Saudi Arabi's negative economic growth during this period due to the impact of two wars and the decline in oil revenues (Campbell, 2007). Moreover, Saudi corporations were encouraged to achieve CSR-driven legitimacy by adopting practices that were desired culturally and religiously during this time, which encouraged philanthropic donations and restricted the evolution of strategic CSR (Visser, 2008).

After 2000 and until the release of the ambitious national plan (Vision 2030) in 2016, CSR logics underwent a significant evolution as Saudi corporations implemented a variety of CSR programs driven by CR, SR, N, BE, I, and S. This period reflected a distinctive stage in the development of CSR, in which Saudi corporations advanced existing CSR logics by incorporating BE, I, CC, and S as new drivers for their CSR programs. The rapid economic growth (Campbell, 2007), openness to globalization and the global agenda (Jamali & El Safadi, 2019), and new plans developed by the government for the national business system (Jamali & Karam, 2018; Jamali & Neville, 2011) allowed institutional pressures to evolve further. New regulatory structures aimed at improving national competitiveness and social cohesion, as well as normative pressures that emerged in the form of professional and educational influences in response to the adoption of international standards and global agendas, facilitated the emergence of new organizational thinking on why CSR is important.

The rapid progression of CSR logics reflected the influence of Western and international practices on the institutionalization of CSR. Developing countries, such as Saudi Arabia, may struggle to develop their institutions while maintaining localized or closed business systems due to employability challenges, sluggish educational systems, weak professional bodies (Visser, 2008), and less powerful organizations and labour unions (Jamali & Hossary, 2019). However, economic growth, openness to globalization, and international standards of competitiveness helped to create an environment where CSR could prevail. Although this research identifies internationalization and competitiveness as influential in advancing the adoption of CSR in developing countries, it also supports Campbell (2007) who explained the role of economic growth in institutionalizing CSR. Specifically, in addition to the impact of local factors, the institutionalization process for embedding CSR in developing countries is likely to be more effective once institutional pressures are supported by international standards and best practices.

Since 2016, Saudi corporations adopted a proactive approach toward their CSR programs enabling a strategic approach that considers the long-term impact of CSR. This produced a significant change in CSR logics, with BE, I and CR disappearing from corporate reports, CC maintaining a moderate influence, and SR, N and S emerging as the dominant logics driving CSR in Saudi Arabia. These changes in institutional settings and pressures stemmed from the national plan (Vision 2030) which significantly altered the social and business contexts. Regulatory

pressures now emphasized a vibrant society, volunteering, regulated philanthropy, global agenda, civil rights, and environmental care and sustainability; cultural cognitive pressures stressed nationalism, while normative pressures allowed for a greater focus on sustainability.

Considering the relatively short span since the introduction of the national vision, the analysis reveals that CSR logics responded quickly to changes in institutional pressures, with Saudi corporations adapting their CSR thinking to accommodate the new institutional context. On the one hand, Saudi corporations emphasized SR, N and S in response to new regulatory and normative pressures, kept CC in line with international practices, and discarded BE and CR because neither were taken into account by the new regulatory framework or by national goals. On the other hand, Saudi corporations adapted their CSR programs to meet the aspirations of national goals.

These findings demonstrate how the national business system and institutional context in Saudi Arabia were highly responsive to government plans, where the state's power was the most influential factor in driving changes to institutional settings (Jamali & Hossary, 2019). Nonetheless, a more in-depth analysis reveals that institutional changes enabled and/or constrained CSR logics (Scott, 2014a), where BE was displaced because of the emphasis on a nationalist agenda across the country, which prevented Saudi organizations from focusing on diversity and equality. CSR logics evolved in response to institutional pressures primarily controlled by the state. This contradicts previous research which hypothesized a direct relationship between the state and responsible organizational behaviour (Bolay & Knierzinger, 2021; Jamali & Hossary, 2019), but instead proposes that institutional pressures are a mediating variable between the state and CSR logics.

6.4 Conclusion

This chapter examines CSR logics as drivers of responsible organizational behaviour and seeks to answer the second sub-research question, “*What are the logics of CSR in Saudi Arabia that rationalize corporate responsible behaviour with respect to institutional developments?*” The chapter investigates the historical evolution of CSR logics across five time periods to address the question of “*why CSR?*”. This chapter builds on the discussion of the evolution of institutional pressures in chapter four and analyzes data from corporate reports to identify how CSR logics evolved over the previous seven decades in Saudi Arabia.

A range of CSR programs and practices were developed in Saudi Arabia from the early 1950s. The analysis indicates a relationship between institutional pressures and CSR logics, with Saudi organizations being able to modify their CSR logics in response to the changing nature of institutional pressures (Jamali et al., 2020). This, however, does not contradict Campbell's propositions which argue for the influence of contextual factors such as economic health and politics on CSR (Campbell, 2007). The analysis reveals the following conclusions:

First, since 1954, CSR logics evolved non-linearly within the Saudi business system in response to contextual and institutional pressures. The first logics to emerge were SR, CR and N, followed by BE, and later I, CC, and S. Nonetheless, SR and N were the logics that continued to evolve throughout the study period. Second, CR and SR evolved concurrently and independently during the same period. Third, there was no evidence that religion and personal beliefs had a significant impact on the establishment of CSR in Saudi Arabia from 1954 to 1979. Fourth, Saudi corporations were less likely to adopt CSR programs that were ethically driven in the presence of a strong influence of religious and nationalist pressures. This is because religion and nationalism were drivers of specific CSR programs that emphasized local needs, such as employability and philanthropic donations. Fifth, CR was more effective in influencing CSR activities when the country was experiencing social issues, economic problems, and less Western influences. Conversely, CR was less effective in response to regulatory and normative pressures that emphasized openness, globalization, and future impact.

Sixth, normative pressures were best in explaining the evolution of CC and S, where Saudi organizations tended to adopt professional standards and import international practices into their contexts. Seventh, despite the state's significant power in Saudi Arabia, institutional pressures mediated the relationship between CSR logics and the power of the state. The state enhanced its power by imposing new structures into the regulatory, normative, and cognitive settings. Eighth, institutional pressures helped to shape not only CSR logics, but also Saudi organizations' CSR implementation strategies. Saudi organizations adopted a reactive approach when the government emphasized current social aspects but switched to a futuristic approach when the government emphasized future and long-term goals. Finally, SM was not identified as a logic for driving CSR in Saudi Arabia, where organizations align their CSR programs with institutional pressures in light of governmental goals. Following international standards, Saudi organizations adopted SM as an

approach for implementing CSR, but they did not provide evidence of using the needs of their stakeholders as drivers for their CSR programs.

The findings regarding the evolution of CSR logics in Saudi Arabia provide valuable insights for theoretical understanding. The non-linear evolution of CSR logics in response to contextual and institutional pressures highlights the dynamic nature of CSR in a developing country like Saudi Arabia. The simultaneous development of different logics, such as social responsibility (SR), corporate responsibility (CR), and nationalism (N), demonstrates the multifaceted nature of CSR in this context. The limited impact of religion and personal beliefs on the establishment of CSR during the early years challenges the assumption that religious factors play a dominant role in shaping CSR practices. Instead, the influence of religion and nationalism appears to drive specific CSR programs that address local needs and align with societal expectations.

The contrasting effectiveness of CR under different circumstances suggests the importance of considering social issues, economic conditions, and modernization levels when analyzing the influence of institutional pressures on CSR. Moreover, the significant role of normative pressures in shaping corporate citizenship (CC) and sustainability (S) highlights the adoption of international practices and professional standards by Saudi organizations. This suggests that globalization and the aspiration to meet international expectations have influenced CSR development in Saudi Arabia.

The mediating role of institutional pressures between CSR logics and the power of the state indicates a complex interplay between state control and organizational responses. While the state wields significant power in Saudi Arabia, institutional pressures have shaped the CSR landscape, reflecting the adaptability of organizations within the institutional environment. The reactive and future oriented approaches adopted by organizations in response to different governmental policies further underline the influence of institutional pressures on CSR implementation strategies.

These findings contribute to theoretical understandings of CSR in developing countries by highlighting the interplay between contextual factors, institutional pressures, and CSR logics. They challenge assumptions about the dominant influence of religion, emphasize the significance of normative pressures in shaping CSR practices, and shed light on the complex relationship between the state and CSR development. Further research can build upon these findings to refine existing theoretical frameworks and deepen our understanding of CSR dynamics in diverse contexts.

Chapter Seven: Future Evolution of CSR in Saudi Arabia

7.1 Introduction

As a social phenomenon, CSR has evolved in response to different contextual and institutional factors, leading to the establishment of different versions, dimensions, practices, and logics in different contexts. The previous chapters examined the historical evolution of CSR activities and logics and provided a comprehensive understanding of *why* and *how* CSR evolved in Saudi Arabia. Historical organizational research not only considers the past and present but also enables the prediction of future organizational behaviour (Maclean et al., 2021). The process of historical reasoning establishes connections between the historical past, present, and future (Suddaby et al., 2021). This chapter aims to uncover the future potential of CSR in Saudi Arabia and answer the third research question, which asks: *What are the aspirations and possibilities for the future of CSR in Saudi Arabia?* The chapter draws on the temporal aspects of CSR and provides analyses of expert interviews to make future predictions for CSR in Saudi Arabia. The first section of the chapter presents the current context of CSR in Saudi Arabia, while the second section draws on Braun and Clarke's (2006) data analytic method to analyse the interviews with experts related to CSR concepts, activities, and logics.

7.2 Current Context of CSR in Saudi Arabia

There is a growing interest in CSR in Saudi Arabia, as evidenced by media coverage, government speeches (Fatma et al., 2020), and academic literature (Jamali & Hossary, 2019). The literature presents mixed results regarding CSR perceptions, practices, and prioritization. Some research suggests that CSR awareness is low across Saudi organizations (Ajina et al., 2019; Al-Ghazali & Sohail, 2021), while others indicate high levels of awareness (Nurunnabi et al., 2020). Similarly, the media and government emphasize the need for further efforts to institutionalize CSR in Saudi Arabia (MHRSD, 2021c), highlighting the need for further investigation into the future of CSR from an organizational theory perspective to gain a better understanding of organizational behaviour.

This study explores the development of CSR through the lens of institutional theory, which posits that CSR evolves in response to institutional pressures in a particular environment. Previous

chapters have discussed how CSR logics (why) and its practices (how) have evolved historically in response to various institutional pressures in Saudi Arabia since the country's foundation. The results suggest that regulative pressures have the greatest impact, followed by normative pressures. Meanwhile, the influence of cultural cognitive pressures varies in promoting and/or hindering the adoption of CSR in Saudi Arabia. Moreover, the results show that various CSR activities and logics have developed in response to government plans and regulations that either enable or constrain specific institutional pressures. For instance, normative pressures in Saudi Arabia gained momentum in the 2000s when the government aimed to improve the competitiveness of Saudi companies and established professional bodies to promote CSR. In 2016, with the implementation of the new Vision 2030, some professional bodies that had previously advanced CSR (SAGIA) were dissolved, and new mechanisms for enhancing CSR, such as developing a national CSR strategy, were put in place. Moreover, normative pressures are composed of both local and international elements. Local factors include, but are not limited to, the education system, professional bodies, and CSR guidelines. International factors encompass international CSR and sustainability standards, the impact of Western education and research, global best practices in CSR, and the global sustainability and CSR agenda. Local pressures are largely influenced by the government, while international pressures have a longer impact on normative pressures. In recent years, the government has placed less emphasis on religion and culture and more on nationalism and unity; short-term CSR activities have been prioritized.

7.2.1 Regulative Pressure: Current Status

Formal regulations (laws and legislations), as well as informal regulations (governmental guidelines and plans), have played a significant role in shaping regulative pressures. In Saudi Arabia, Vision 2030 serves as the driving force behind the nation's progress, leading the government to create new regulations and establish frameworks for public and business interaction in line with its goals. The vision takes into account both internal and external perspectives in its focus on enhancing economic and social progress while maintaining the government's global commitments. This allows for further alignment of local and global goals. For instance, the vision outlines a strategy to improve civil rights, empower women, develop local communities, and prioritize environmental sustainability. By doing so, the government has strengthened the current regulations and established new laws to encourage responsible organizational behaviour. This approach supports CSR activities that focus on social empowerment, philanthropy, environmental

care, and sustainability and fosters the logics of social responsibility (SR), corporate citizenship (CC), and sustainability (S).

7.2.2 Normative Pressures: Current Status

Normative pressures refer to the impact of professional factors such as the influence of professional bodies, standards, and education on organizational behaviour. Normative pressures related to CSR in Saudi Arabia have increased in the 2000s due to government policies and legislation. Currently, normative pressures in Saudi Arabia can be classified into three main groups. The first group encompasses the impact of governmental guidelines such as the CSR strategy, SASO guidelines, and the donations platform. The second group encompasses the influence of international CSR and sustainability standards, while the third group represents the impact of education.

Governmental guidelines aim to achieve the goals of Vision 2030 by developing various frameworks under which organizations must operate. The most significant of these is the Saudi CSR strategy, which represents the government's core focus. The strategy was announced in 2021 and made public in 2022. It defines CSR as "*a voluntary corporate commitment that creates a sustainable impact on society, economy, and the environment, integrated into the company's corporate strategy and activities, both internally and externally*" (MHRSD, 2021c, p. 16). The strategy provides a framework for implementing CSR by emphasizing the importance of intermediary partners, such as charity and non-profit organizations to facilitate CSR activities. Organizations do not carry out CSR activities directly but instead identify and provide resources to these intermediaries to deliver CSR activities that address social, economic, and environmental concerns. The approach is justified by the lack of understanding of the CSR concept, the absence of strategic CSR in Saudi corporations, the need to prioritize national development through CSR activities, and the limitations of large corporations in directly implementing CSR programs without the support of intermediary partners.

In the coming years, the strategy aims to establish a national governance structure to support the CSR model and develop regulations and standards for CSR activities that align with the goals of different government ministries in the country. The goal is to create a comprehensive framework for CSR that aligns with both Saudi Arabia's Vision 2030 and the Sustainable Development Goals (SDGs). Financial support, such as tax exemptions and funding, and non-financial incentives, such

as awards, recognition, and marketing campaigns will be provided to assist corporations that actively engage in CSR.

SASO is a government organization whose remit is to develop standards for quality control and measurement. SASO guidelines that will be announced as the Saudi standard for CSR adopt the ISO 26000 standard for CSR. These guidelines promote a voluntary approach to CSR, granting organizations flexibility in designing and executing their CSR programs. At the same time, they emphasize the importance of governance, placing a strong emphasis on the establishment of effective CSR management and control structures within Saudi organizations as they manage their CSR programs.

The donations platform is a platform managed by government agencies to encourage organizations and individuals to make financial contributions to support various social, economic, environmental, and educational objectives. The Ehsan platform, established on April 13, 2020, prioritizes CSR as one of its major goals. Over 24 months since its creation, Ehsan has received over SAR 2.5 billion (£552 million) in direct financial donations from organizations and individuals (Ehsan, 2022). The platform's goal is to effectively organize and manage these donations to serve national priorities.

The second source of normative pressure is international standards covering CSR and sustainability. Saudi organizations have adopted GRI standards to design and report their CSR and sustainability activities. Recently, they have started incorporating the SDGs into their sustainability frameworks, which also follow GRI standards. Finally, education also plays a role in advancing normative pressures, as Saudi universities actively incorporate sustainability courses or modules into their curricula.

CSR experts suggest that CSR will become more regulated in the future. First, CSR activities will primarily focus on social and environmental aspects. Second, the logics of SR, CC, and S will be emphasized. Third, Saudi organizations will have less flexibility in designing and delivering their own CSR programs as more resources will be provided to intermediary partners instead of being invested directly by Saudi organizations. Finally, the future model for CSR in Saudi Arabia will shape a new approach that prioritizes CSR logics and practices that consider and support the goal of Vision 2030, which would considerably strengthen the influence of regulative pressures.

7.2.3 Cultural Cognitive Pressures: Current Status

Cultural cognitive pressures promote memetic isomorphism, which refers to the way organizations adopt structures that are culturally valued and desired (Clegg, 2010). The previous chapters elucidated how religion, culture, and nationalism shape the structures of CSR in Saudi organizations. Nonetheless, the extent to which each of these factors holds has varied over time, due to shifts in societal values that have assigned varying levels of significance to each factor at different periods. Currently, religion and culture have a lower level of influence compared to previous times, negatively affecting CSR programs that rely on religious and cultural structures. Conversely, nationalism is held at a higher level of respect across Saudi society, positively impacting organizational behaviour and enabling structures that promote nationalism and unity.

Chapters five and six explain how cultural cognitive pressures shape the development of specific CSR structures while limiting others. For instance, in response to the new nationalism, Saudi organizations prioritized employability and Saudization, but this focus negatively impacted diversity and inclusion and limited fairness for non-Saudi workers. Similarly, religion encourages CSR activities that emphasize philanthropic donations but not ethical behaviour, as religious organizations consider themselves to be inherently ethical. Based on this historical analysis of the evolution of CSR activities and logics, it is expected that socially focused CSR activities driven by SR and CC logics will become more prevalent in Saudi Arabia in the future, while ethical practices are likely to receive less attention from Saudi organizations.

7.3 Analysis of Expert Interviews

The expert interviews were conducted to gain an understanding of the current status of CSR in Saudi Arabia and how it could evolve. Interviews were conducted with business and academic professional practitioners using a semi-structured protocol outlined in chapter three. The questions were designed to address current research and facilitate an interactive dialogue. All interviewees enjoyed answering questions and were able to clarify any ambiguous phrases or questions after a brief introduction to the research topic and goals. During the interactive sessions and discussions, all interviewees were asked the following main questions:

1. What is CSR?
2. When did you first experience CSR in your career?

3. What are the most common CSR activities in Saudi Arabia that you have seen or experienced in your career?
4. Why do Saudi organizations engage in CSR?
5. What is the most accepted approach to CSR in Saudi Arabia?
6. How do you see the future of CSR in Saudi Arabia over the next two decades? What major influences, practices, and approaches do you think organizations in Saudi Arabia will consider for their CSR in the next two decades?

7.3.1 What is CSR?

This question seeks to determine how CSR is recognised by professional practitioners and experts in Saudi Arabia. The participants come from a variety of sectors and industries, providing a comprehensive view of how CSR is perceived in the country. The responses indicate that there is no universally accepted definition of CSR in Saudi Arabia, as each interviewee had his/her understanding based on his/her experience and professional background. Interviewee 7 emphasized that there is no singular definition or approach for implementing socially responsible programs regarding CSR. Nevertheless, common focus areas were shared when identifying CSR.

The thematic analysis of interviewees' opinions on the definition of CSR reveals three main themes: volunteering, lack of direct benefit, and the broad scope of CSR activities. The theme of volunteering is supported by three sub-themes: voluntary obligation, ethical obligations, and self-regulation. The absence of direct benefit is supported by two major sub-themes: not being a marketing tool and not being part of revenue generation activities. The theme of the broad scope of CSR activities is supported by three sub-themes: inclusiveness of activities, consideration of the needs of surrounding communities, and alignment with corporate vision and mission. This thematic analysis provides a clear understanding of the different dimensions of the definition of CSR, highlighting the importance of voluntary engagement, the absence of direct financial gains, and the wide range of activities encompassed by CSR initiatives.

First, CSR is not solely focused on generating returns and direct benefits within the organizational business cycle. Instead, CSR can enhance a company's image and reputation by promoting social acceptance and recognition of the value added to society through its socially responsible activities. However, programs that primarily serve to promote the business or generate

direct corporate benefits are not considered to be part of CSR. This perspective was expressed implicitly by some interviewees throughout their responses.

“CSR is simply about giving back to society/community without expecting any direct benefits such as increased markets or even profits” (Interviewee 1).

“Companies should implement CSR activities that are relevant to their communities.... CSR should not be part of the revenue generating process” (Interviewee 5).

“CSR programs can improve a company’s image, brand, market share, and reputation, but they should not be used solely for those purposes.... CSR is more about fulfilling a social obligation rather than a marketing tool” (Interviewee 4).

Second, despite the growing governmental interest in CSR in Saudi Arabia, the interviewees emphasized that CSR is a voluntary activity that organizations should undertake on their own accord. CSR is viewed as a moral and ethical obligation that organizations should practise voluntarily. The Executive Vice President of CSR at a leading Saudi bank, Interviewee 7, stated:

“In Saudi Arabia, the government plays an important role in establishing a guiding framework for CSR... However, it remains a voluntary ethical obligation that organizations should adopt based on their own strategy”.

Interviewee 3, who works in a regulatory body, said:

“Despite the growing government involvement in CSR, it remains a voluntary form of organizational self-regulation”.

This sentiment was echoed by Interviewee 8, a Vice President in a regulatory organization, who stated:

“CSR is a self-regulated model that helps organizations to be responsible for their social impact”.

The view that CSR should be a voluntary initiative was also shared by academic experts with business and academic experience. Both interviewees 11 and 12 emphasized the importance of a voluntary perspective to a successful model of CSR in Saudi Arabia. Interviewee 11 explained that CSR evolved in Western countries as a result of a self-regulated, voluntary model. He said:

“CSR in the US and UK started with individuals who invested their own resources to help their communities through philanthropy and charity, which inspired organizations to adopt the voluntary concept of CSR...Organizations in the West adopted CSR for various reasons, such as the power of labour unions and social pressure, but they established their own voluntary CSR models”.

Interviewee 12 stressed the importance of granting organizations the space to innovate their CSR programs, thereby increasing the scope of CSR programs through heightened awareness of CSR and its impact on society while avoiding mandatory requirements. He said:

“Engaging in CSR should remain a voluntary decision for each organization.... The government’s efforts should focus on increasing awareness of CSR and convincing Saudi businessmen of the long-term positive impact of CSR engagement... A voluntary CSR model allows organizations to innovate programs that meet social needs and are sustainable, while a mandatory model increases the number of CSR programs but does not guarantee sustainable impact”.

Third, CSR encompasses a range of activities and programs aimed at promoting social good. The specific CSR activities can vary depending on the community and stakeholders involved and may include donations, philanthropy, social empowerment, environmental conservation, sustainability, human rights, and economic support. Interviewees explained that organizations can collaborate with their communities and stakeholders to identify their needs and implement CSR programs that create a positive social impact.

Interviewee 10 emphasized the importance of considering both the environment and surrounding communities in CSR, stating:

“Organizations should assess their environmental impact and strive to minimize the negative environmental impact, while also considering the needs of surrounding communities to create a sustainable CSR model”.

Interviewee 2, who is responsible for implementing and monitoring CSR activities at her company, stated:

“We view CSR as an extension of our vision and mission, and we design CSR programs that balance our environmental responsibility and contribute to the social and economic development of our communities.... Our CSR model prioritizes our surrounding communities, not only through philanthropic activities, but also by incorporating local content into our business model, such as prioritizing local suppliers, labour, and contractors, to maximize our positive economic impact on the community”.

The analysis of interviewees' opinions on the definition and scope of CSR in Saudi Arabia, taking into account the educational and professional backgrounds of interviewees, offers valuable insights into how these themes resonate with Saudi culture. The perspectives of these professionals reflect a blend of cultural values and global best practices, resulting in a nuanced understanding and practical application of CSR in the Saudi context. The theme of volunteering aligns with the

cultural values of generosity, community engagement, and social responsibility historically rooted in Saudi society. The sub-themes of voluntary obligation, ethical obligations, and self-regulation underscore the professionals' recognition of the importance of ethical conduct and personal commitment in driving CSR initiatives.

The theme of no direct benefit reflects the professionals' understanding that CSR goes beyond immediate financial gains and should be driven by a genuine desire to create positive societal and environmental impacts. This perspective resonates with both the Saudi culture's emphasis on sincerity and the international recognition that CSR should not be reduced to a mere marketing tool or profit-oriented activity. The theme of the openness of the range of CSR activities is influenced by the professionals' exposure to diverse CSR practices and their experience with international standards. They recognise the significance of addressing a wide range of societal and environmental challenges, including various activities addressing community needs, and aligning with the corporate vision and mission.

Considering the Saudi cultural background, the influence of Western education, and practical experience in implementing international standards of CSR and sustainability, these experts bring a comprehensive aligned approach to CSR in Saudi Arabia. This analysis highlights the integration of cultural values and global perspectives, fostering a more holistic understanding and effective implementation of CSR practices in the country. Their comprehension of CSR aligns with the CSR definition employed in the present research, thereby instilling greater confidence in utilizing interviewees' opinions as a basis for predicting the future trajectory of CSR in Saudi Arabia.

7.3.2 CSR Activities in Saudi Arabia

This part of the interview process is insightful as it demonstrates how various organizations interact with their societies by encouraging and implementing different CSR activities. The analyses reveal that most CSR activities fall under the umbrella of social and environmental perspectives that have developed within the Saudi context. The majority of interviewees confirmed that social and environmental CSR activities are the most commonly adopted programs by organizations. Nonetheless, it is noted that socially-centred CSR activities are the most popular in Saudi Arabia. Interviewees gave various examples of socially centred CSR activities, including donations and philanthropy and social empowerment.

The findings of the thematic analysis regarding CSR activities in Saudi Arabia during the present period reveal several prominent themes and their corresponding sub-themes. The first theme identified is socioeconomic development, which encompasses activities such as social empowerment, sponsorship of sports and cultural events, healthcare initiatives, volunteering, and education-related efforts. These sub-themes highlight the focus on empowering communities and promoting their overall well-being. The second theme, Philanthropy, is characterized by the sub-themes of donations and sponsorships, underscoring the significance placed on charitable contributions and supporting social causes.

The third theme, employability and empowerment, is represented by the sub-themes of creating job opportunities and human empowerment, emphasizing the commitment to fostering economic growth and individual development. The fourth theme, environmental care, encompasses sub-themes related to environmental protection and sustainability, reflecting the dedication to preserving the environment and promoting sustainable practices. Lastly, the theme of payback encompasses sub-themes such as monetary donations, healthcare support, educational initiatives, and charitable contributions, highlighting the commitment to giving back to society. These themes and sub-themes provide a comprehensive understanding of the diverse range of CSR activities in Saudi Arabia and offer valuable insights for future research and the formulation of effective CSR strategies in the country.

Experts stated that CSR activities have changed over time due to various factors driving this evolution. In his response, Interviewee 6 said:

“CSR activities have shifted from a traditional concept that focuses on philanthropic practices such as donations and food distribution, to encompass new perspectives such as social and human empowerment”.

Similarly, Interviewee 10 explained the prevalence of socially centred CSR activities in Saudi Arabia, saying:

“Supporting charitable businesses and humanitarian initiatives are the most common CSR activities in Saudi Arabia.... CSR is perceived as a way for legitimate business organizations to repay society through monetary donations”.

Interviewee 4 also shared a very similar view, stating:

“Traditionally, most CSR activities in Saudi Arabia are centred around the payback concept, which was dominant across the country... Traditional CSR activities usually

emphasize healthcare, education, and supporting charities and people with disabilities”.

The variety in socially centred CSR activities was confirmed by several experts. Interviewee 3 noted that CSR activities in Saudi Arabia are established based on the concept of ‘giving back’, which encourages individuals and organizations to help others without expecting any benefit in return. She explained:

“The ‘giving back’ concept laid the foundation for various CSR activities that focus on philanthropy, volunteering to enhance people’s long-life skills, and creating job opportunities for those seeking work”.

Interviewee 12 also noted that:

“CSR activities evolved in response to social needs, with Saudi organizations developing their CSR programs to address these needs.... In its early stages, the focus of CSR in Saudi Arabia was on social problems like housing, education, healthcare, and unemployment, but it later expanded to include philanthropic programs”.

Several examples of socially centred CSR activities were provided by interviewee 1 who explained:

“Examples of socially focused CSR activities include volunteering for charity work, offering scholarships for education, distributing food baskets, funding healthcare, donating to those in need, providing training for employability support, sponsoring sports and cultural events, and funding religious organizations”.

However, the focus on environmental CSR activities has increased in recent years in response to global agendas and state policies. According to the interviewees, environmental considerations are now an important aspect of CSR programs in Saudi Arabia. Interviewee 4 stated:

“In the past 5 years, Saudi organizations have adopted a new approach to CSR activities by incorporating a focus on environmental care and sustainability”.

Similarly, interviewee 1 explained:

“Saudi organizations are taking the environment into consideration by implementing different programs such as volunteering activities for beaches and natural reserve clean-ups, environmental awareness campaigns, utilizing renewable energy, and reducing pollution”.

Surprisingly, despite some interviewees mentioning ethics as a major driving force behind CSR activities, only one interviewee provided examples of ethical CSR activities in Saudi Arabia. Interviewee 8, a senior expert, explained:

“Leading companies such as ARAMCO and SABIC, which operate both locally and internationally, incorporate ethical principles into their CSR strategy.... These companies consider fairness, anti-discrimination, equal opportunity, and diversity to be key components of their CSR strategy to develop ethical CSR programs”.

The results of analyzing corporate reports during the period (2016-2022) and expert interviews in Saudi Arabia regarding CSR activities provide both confirmation and challenges in understanding the key themes and sub-themes associated with CSR practices. The analyses of corporate reports revealed four prominent themes: socioeconomic development, philanthropy, employability and empowerment, and environmental care. These themes were also reflected in the findings of the expert interviews, where professionals emphasized similar sub-themes such as social empowerment, sponsorship of events, healthcare initiatives, donations, creating job opportunities, and environmental protection. This confirmation between the two sets of data reinforces the consistency and importance of these themes in the CSR landscape of Saudi Arabia.

However, while there is significant alignment, the expert interviews also shed additional light on the theme of payback, which was not explicitly mentioned in the corporate reports. The sub-themes related to monetary donations, healthcare support, educational initiatives, and charitable contributions highlighted in the expert interviews challenge the initial analyses of the corporate reports, indicating that the notion of payback is a significant aspect of CSR activities in Saudi Arabia. Corporate reports addressed the same sub-themes but highlighted them as part of their philanthropic activities, while interviewees affirmed that these sub-themes encompass both philanthropic and payback causes. Thus, the combination of both analyses provides a more comprehensive understanding of CSR practices in the country, incorporating both confirmed and challenging insights for future research and the development of effective CSR strategies.

The results of the analyses offer valuable insights when considered in the context of Saudi culture, the country's adoption of international standards for CSR and sustainability, as well as the rising awareness of CSR due to Western education and internationalization. Saudi Arabia has a cultural heritage that emphasizes generosity, and community engagement. This cultural backdrop aligns with the themes of socioeconomic development, philanthropy, and employability and empowerment.

Moreover, Saudi Arabia has actively embraced international standards for CSR and sustainability. This adoption is reflected in the alignment between the sub-themes identified in the

corporate reports and expert interviews, showcasing the country's objective to implementing best practices and meeting global expectations. The convergence of these sub-themes underscores Saudi Arabia's dedication to aligning its CSR practices with international standards. The increasing awareness of CSR in Saudi Arabia, driven in part by Western education and internationalization, has played a crucial role in shaping the understanding and implementation of CSR activities. Professionals who have received a Western education bring with them a broader perspective and exposure to global CSR practices. This influence is evident in the identification of the theme of payback, which recognises the importance of giving back to society beyond traditional philanthropy.

7.3.3 CSR Logics in Saudi Arabia

The current research defines CSR logics as those concepts that are ingrained in organizational thinking about responsible behaviour and that support the emergence of different CSR activities or strategies inside organizational structures. These logics represent the core ideas that corporations adopt or respond to when implementing their CSR strategies and practices, which enhances our understanding of the drivers of CSR. The results of the analyses of the interviews are intriguing; all interviewees agreed that social responsibility, which considers CSR as a way for corporations to positively contribute to society's objectives and values, is the primary logic driving CSR activities in Saudi Arabia. The interviewees also concurred that organizations in Saudi Arabia develop and implement CSR programs as part of their social contributions to provide value to their communities. Meanwhile, interviewees addressed other logics that drive CSR activities in Saudi Arabia including corporate citizenship, nationalism, business ethics and sustainability.

The interviewees explained that CSR activities are motivated by corporations' belief in their social role and the desire to add value to their societies and surrounding communities voluntarily. Interviewee 11 emphasized that:

“The concept of CSR should be driven by the organization's understanding of its society.... Organizations should continuously engage with their societies not just to generate profits or promote their products, but to deeply understand the needs of their society.... They should view CSR as a reflection of its core principle, which is social responsibility.... CSR programs can be driven by various logics such as stakeholder management or corporate responsiveness, as is the case with many organizations both regionally and globally... however, the Saudi CSR concept was established differently when leading Saudi corporations early recognised the need for CSR programs that have a long-lasting impact”.

The sentiment was echoed by Interviewee 3, who stated:

“In Saudi Arabia, organizations voluntary and freely contribute to society for its benefits, regardless of any returns they receive It is about giving to society without considering what is gained”.

Accordingly, Interviewee 9 added that donations and charitable support have formed the foundations for corporate responsibility as a driving logic for other CSR activities. He indicated:

“Most CSR activities in Saudi Arabia were established through supporting charities and providing donations, which fosters the logic of social responsibility and guides organizations on how they plan and support their surrounding communities”.

The second most frequently cited logic by the interviewees was sustainability, which justifies CSR through the need for socially responsible practices that can endure for future generations. Approximately half of the interviewees mentioned sustainability as a key driver for CSR in Saudi Arabia. They were able to differentiate between environmental care and sustainability which emphasizes benefits for future generations. Interviewee 12 made an intriguing remark about CSR in Saudi Arabia when he discussed how companies approach programs with multiple logics. He said:

“In Saudi Arabia, organizations announce and disclose two major types of their CSR programs. The first type is more focused on public relations and emphasizes programs with a short-term impact, such as sponsoring a specific event, making a one-time donation, or giving back monetarily to their communities. The second type encompasses programs aimed at enhancing the quality of life, such as building schools and healthcare centres, offering scholarships for graduate studies, or sustaining the environment.... Both types emphasize social responsibility, but the second combines both social responsibility and sustainability as it has a long-term impact.... This second type has proven to be successful in Saudi Arabia, while the first type has become less familiar, especially as people in Saudi people have become more aware of the interaction between business and society”.

Interestingly, Interviewee 10 shared a similar viewpoint and considered sustainability as an overarching logic for all CSR logics. He stated that CSR programs and practices without long-term impact are not favoured by developed societies and that aware and educated societies tend to give higher regard to sustainable CSR programs. He explained:

“Sustainability is the most inclusive and comprehensive and is the umbrella for all CSR logics... Traditionally, Saudi corporations tend to implement CSR as part of their giving-back approach while considering the immediate impact of their CSR. Nowadays, Saudi society is more educated and has higher levels of social awareness,

which affects the perception of CSR programs by Saudi individuals... The longer the impact of a CSR program, the higher the respect and acceptance of Saudi individuals for those programs”.

Two interviewees indicated that nationalism and business ethics play a role in the design and implementation of CSR programs in Saudi organizations. They explained that these programs are often designed and implemented to fulfil social duties as perceived by stakeholders. Interviewee 4 stated that some Saudi corporations adopt CSR programs as part of their efforts to pay back the government for supporting their business. She explained:

“In their relationship, Saudi companies highly value the role of the government in their business and feel they must repay this support by adopting CSR programs that align with the government’s goals and strategies”.

Similarly, interviewee 10 spoke of the concept of “social duty” in corporate efforts to manage stakeholders. He said:

“Saudi society, customers, and employees continuously demand CSR activities that improve the benefits they receive from their interaction with corporations. This has encouraged Saudi corporations to participate in CSR programs that fulfil these expectations.... Currently, these demands are largely perceived as social obligations for Saudi corporations”.

Only two interviewees mentioned business ethics as a reason for instigating CSR activities in Saudi Arabia, which aligns with the previous discussion on the limited presence of ethical business practices. Both interviewees are professionals working in banks. They emphasized the importance of business ethics in designing CSR strategies and programs. Interviewee 1 stated:

“The main driving logic behind CSR in my bank is business ethics, which rationalizes CSR from a normative perspective... Business ethics calls for corporate behaviour that prioritizes what is right and justice... CSR programs that are based on ethical standards and values are the best in promoting employee well-being and social values”.

Similarly, interviewee 7 highlighted the significance of business ethics in CSR, saying:

“Ethical commitment is the key component of CSR strategies and programs, as organizations must design their CSR programs in an ethical way that considers the interests of society.... If an organization incorporates business ethics into its strategy, its CSR programs will expand and have a broader impact and greater significance”.

Saudi professionals and experts addressed the same CSR logics themes as those extracted from corporate reports and examined in chapter six. However, their responses revealed some contradictions. Firstly, despite being absent as a logic during the fifth period of analysis (2016-

2022), Saudi experts argued that business ethics CSR logics is a major theme rooted in the culture of Saudi Arabia. They justified several CSR activities as ethically driven and emphasized the role of business ethics in institutionalizing CSR activities. Saudi experts identified three sub-themes that constitute business ethics as a CSR logics theme: right and justice, well-being and social values, and culturally desired ethical standards. Secondly, Saudi experts hesitantly addressed nationalism as a CSR logics theme, which encompasses one sub-theme representing payback to the government for its support. The analyses of corporate reports, as explained in chapter six, identified two sub-themes for nationalism: contributing to the state's objectives and national development plans.

7.3.4 CSR and Institutional Pressures in Saudi Arabia

This part of the interview focuses on the institutional pressures that play a role in shaping CSR in Saudi Arabia. Institutional pressures that influence organizational behaviour can be divided into three categories: regulative pressure, which leads to coercive isomorphism; normative pressure, which leads to normative isomorphism; and cultural-cognitive pressure, which leads to mimetic isomorphism. During the interviews, participants were asked to share their perspectives on the impact of different institutional pressures on CSR activities in Saudi Arabia based on their personal experiences. Generally, it was noted that the interviewees had limited knowledge about these institutional pressures, which prompted me to explain the meaning of each pressure. This part draws on an exploratory approach to enhance the overall understanding of the Saudi context as understood by Saudi experts.

Ten of the interviewees stated that government regulations have had a significant impact on the evolution of CSR in Saudi Arabia. This is due to the power of the state in the country, where the government has unlimited authority to influence both social and business aspects. Interviewee 8 explained the role of the state by pointing out two key aspects. First, the Saudi government has strengthened the relationship between the public and private sectors by implementing new regulations that create mutual interests between the two sectors. This, in turn, affects the way the private sector views its social responsibility, as it aligns its goals with those of the public sector. He stated:

“The government emphasizes the interests of various stakeholders by implementing regulations that foster a partnership between the public and private sectors, which

encourages business corporations to increase their investments in CSR programs that align with government goals”.

Second, the interviewee explained that the Saudi government places significant importance on improving the quality of life by creating job opportunities, educating people, and accelerating social development. This motivates the government to establish business regulations that push business organizations to contribute to these goals. The interviewee stated:

“The Saudi government has been prioritizing social development since the early 1970s by addressing issues such as unemployment, low educational levels, and social challenges. The government has implemented country-level development plans, which include regulations that encourage business organizations to support social development”.

Interestingly, Saudi professionals acknowledged the role of the government in creating regulative pressures through its power to establish both formal and informal regulations that support its goals. Formal regulations are written and officially approved, while informal regulations are communicated through governmental announcements, strategies, plans, and goals. Both forms of regulations contribute to the development of regulative pressures that support government goals, and CSR is one of the areas that has been encouraged through formal and informal regulations that emphasize human rights, environmental care, social development, and sustainability. Interviewee 12 explained:

“The state has unlimited power that is comprised of the power of the ruling family, laws and regulations, government plans, decisions issued by ministers to address specific issues, and other enforcement tools. Business organizations understand this power and strive to align their business operations with what is formally required by law and what is communicated by other powerful parties.... In the context of CSR, which covers areas such as education, social development, sustainability, and others, Saudi organizations prioritize CSR aspects that are highly emphasized within government regulations during a specific time period”.

Interviewee 10 stated:

“The concept of CSR did not exist in Saudi Arabia until the early 2000s. However, several Saudi organizations had already been incorporating CSR activities without disclosing them as such. At that time, these organizations aimed to contribute to the country-level goals to maintain their relationship with the government, which grants them the necessary approvals to operate... This led to an approach where early CSR activities in Saudi organizations were tailored to align with government goals and regulations”.

This explanation highlights the unique context in which CSR evolved in Saudi Arabia, where the state holds unlimited power, and the social system is governed by government plans. This situation is different from the Western experience, where CSR evolved in response to social pressures and business self-regulation.

Additionally, some of the interviewees pointed to the role of government in promoting the development of CSR in Saudi Arabia through increasing awareness of the concept. Interviewee 3 stated:

“The government’s involvement has elevated CSR standards and motivated small and large companies to improve their social performance... I found that the government has created awareness and developed the capacities of CSR among stakeholders and companies... Over the past two decades, the government has established tens of regulations and announced various initiatives aimed at enhancing the concept of social development, which has influenced Saudi organizations to develop their own CSR programs and practices”.

Cultural cognitive pressures were also highlighted by several interviewees as playing a role in the evolution of CSR in Saudi Arabia. Six of the interviewees emphasized the influence of cultural-cognitive pressures on current and previous CSR activities and practices. Experts stated that the Saudi CSR model was shaped by the collective understanding of the Islamic religion, Arabian culture, and shared social values and conceptions. In other words, they suggested that religion, culture, and social values play a role in defining the CSR phenomenon in Saudi Arabia, where organizations tend to design their CSR activities to align with the collective societal understanding of a company’s role within society. Some experts even pointed to the influence of religion on the development of CSR, viewing it as a way for companies to fulfil their “religious obligations”. Interviewee 5 explained:

“There are many factors that influence the evolution of CSR; however, nationalism and religion have the highest impact.... Nationalism creates a collective understanding of a corporation’s role within society, where corporations have a responsibility to positively contribute to their societies, while religion influences the values that guide corporate decisions related to their social behaviour.... Both religion and culture assist corporations in determining their social programs, by providing a framework for understanding the desired social programs and practices”.

Interviewee 8 indicated:

“CSR allows Saudi companies to meet their religious obligations by contributing to social objectives”. Interviewee 9 assured, “CSR in Saudi Arabia is both a part of our religion and a part of our social relationships”.

Meanwhile, the discussion explored the influence of Islamic values and Arabian culture on board behaviour, with Saudi leaders taking these values into account in their decision-making process, leading to the development of various CSR activities. Interviewee 7 stated:

“CSR in Saudi Arabia is rooted in Islamic values and the Arabian heritage of generosity and giving... These values create enforcement pressures that drive Saudi companies and individuals to participate in CSR programs... Board members and executive leaders view CSR programs as a reflection of the culture of giving, helping others, and contributing to their communities, as these values are ingrained in their religious beliefs and local culture”.

Moreover, Saudi professionals believe that the Saudi CSR model differs from other models globally due to the high influence of Islamic values and the Arabian culture. It was noted that these professionals perceived the unique context of Saudi Arabia, as a country governed by religious duty and culture, as a driver for CSR. Interviewee 3 explained:

“In Saudi Arabia, where people favour religious beliefs, both corporations and individuals believe in giving regardless of what they are getting back as benefits for themselves.... It comes from the heart, it is not something that people and corporations have to learn, but it originates from their culture, religion, and the environment that impact the habit of giving back ... That is what makes the Saudi community and its corporations different from other countries around the world”.

Surprisingly, only three of the twelve interviewees mentioned the influence of normative pressures on the development of CSR in Saudi Arabia. Two of them are academic experts, while the third is a professional expert with a doctoral degree from a UK-based university. This highlights the fact that CSR in Saudi Arabia is still in its early stage of development and establishment. Only three acknowledged the role of normative pressures because of their academic backgrounds, rather than reflecting the reality of the situation. Interviewee 3 discussed the influence of CSR standards such as GRI and ISO 26000 on the evolution of CSR, highlighting the importance of awareness of these standards. He indicated:

“Internationally recognised standards for CSR and sustainability play a critical role in advancing CSR in Saudi Arabia. Companies are responsible for reporting against these standards, which drives the evolution of various CSR programs”.

The two academic experts expressed different perspectives on the influence of normative pressures on the evolution of the CSR phenomenon in Saudi Arabia. One academic expert (Interviewee 11) explained:

“Currently, most business programs at the undergraduate and graduate levels in the country include topics related to CSR.... This should shape the perception and implementation of CSR activities in Saudi Arabia”.

However, when asked about the actual impact of these academic programs on CSR activities in Saudi Arabia, Interviewee 11 replied:

“I believe that academic programs should shape the way graduates view CSR, but I have not evaluated the impact of business curriculum on CSR activities in Saudi Arabia.... Nonetheless, our graduates are aware of international standards and best practices in CSR, which should influence their decision-making when engaging in CSR-related activities in their workplace”.

This suggests that the process of establishing normative pressures to drive the evolution of CSR in Saudi Arabia is underway, as universities in the country recognise the importance of providing students with relevant CSR knowledge. However, the impact of academic programs has yet to be assessed.

Interviewee 12 explained another viewpoint, based on his research experience, that revealed that Saudi corporations with close ties to Western companies tend to have a higher level of commitment to CSR when their Western partners promote CSR standards. He explained:

“Based on my previous research with my colleagues, we found that Saudi corporations that work with Western companies that report on CSR following international standards are more conscious of their social role”.

He also noted that Saudi companies that adopt CSR standards tend to have higher levels of CSR commitment. He said:

“Looking at the Saudi experience, it can be clearly noted that Saudi companies report more about their CSR after adopting international standards such as GRI.... Saudi corporations have CSR embedded into their culture, but their CSR programs become more impactful and well-known once they adopt widely recognised professional standards”.

This influence, according to the interviewee 12, is due to the infancy stage of CSR in Saudi Arabia. He stated:

“Saudi CSR is still not mature enough, and the adoption of professional standards would allow Saudi companies to plan and implement their CSR with a higher level of professionalism”.

Experts provided an overall explanation of the current status of the institutional context related to CSR in Saudi Arabia. They confirmed the influence of regulative, normative, and cultural cognitive pressures on the development of CSR and responsible corporate behaviour as outlined in Chapter 4. However, the Saudi experts placed a greater emphasis on the impact of regulative and cultural cognitive pressures on the progress of the Saudi model of CSR. They considered that normative pressures had limited influence on CSR. These results can be explained by considering the Saudi culture, which promotes localization and unity. Additionally, the limited history of CSR in Saudi Arabia contributes to this understanding.

7.3.5 The Future of CSR in Saudi Arabia

This part of the interviews sought to uncover the expert views on the future advancement of CSR in Saudi Arabia. The interviews allowed Saudi experts to express their views based on their experience in the field, providing insight into how the future of CSR is perceived by organizations in Saudi Arabia. The purpose of the interviews is to discuss the future of CSR activities, logics, and institutional pressures that could impact CSR programs in the country.

The Future of CSR Logics

The concept of CSR logics refers to the reasoning behind supporting and promoting socially responsible behaviour in corporations. This part of the interview aims to gain a deeper understanding of the core ideas and logics behind CSR strategies and practices by exploring the future of CSR in Saudi Arabia and examining the logics behind it. This results in a better understanding of the motivations for Saudi companies adopting CSR.

The analysis of the future of CSR in Saudi Arabia shows conflicting results. Some experts believe that it will be influenced by the global and local sustainability agendas, which are widely promoted in the country by governmental initiatives. However, others believed that sustainability will be the dominant CSR logic, while other CSR logics and practices will still be retained by organizations. The latter group recognised the influence of inertia forces on the phenomenon of CSR in Saudi Arabia. Specifically, all interviewees agreed that sustainability will be the dominant CSR logic in the future, while eight interviewees mentioned social responsibility and only one

mentioned ethics. The main reason cited for the future importance of sustainability is the government's emphasis on it through its plans, new laws and regulations, and commitment to global sustainability agendas, especially Vision 2030.

Saudi experts believe that sustainability will be the dominant logic driving CSR programs and practices soon. They viewed sustainability as not only encompassing environmental sustainability, but also sustaining various social aspects that will influence future generations, such as healthcare, education, and the economy. Interviewee 5 explained:

“According to Vision 2030, sustainability is considered one of the important pillars of the future of our country... Sustainability can be practiced in different areas such as healthcare, volunteering, education, environment, and economy, which will affect the way Saudi corporations deal with their CSR programs”.

Other Saudi experts shared this view, such as Interviewee 4, who stated:

“Our company, like other companies, will continue to align its strategies and CSR programs with the government's goals, which include sustainability as a main issue. This will change the way our company thinks about CSR and will increase our efforts to contribute to various sustainability aspects”.

Interviewee 2 discussed a similar viewpoint, stating:

“There is a very promising future for sustainability in Saudi Arabia as there are many venues in which companies can invest in sustainability programs, especially considering the emphasis the government places on the country's competitiveness, which includes various aspects related to sustainability”.

Interestingly, Interviewee 1 discussed the future shift towards sustainability and the role of CSR in legitimizing corporations. He explained that CSR targets different stakeholders and can be easily achieved by adopting CSR activities that promote sustainability, which is currently viewed as a trend in the Saudi business environment and will drive CSR programs and practices. He stated:

“CSR targets opinion leaders, politicians, pressure groups, media and society as a whole.... Sustainability targets the entire value chain, from suppliers to operations to partners to end customers, while also targeting regulators and other external stakeholders... CSR will become a representation of corporate compliance with social expectations, while sustainability will drive the business of CSR”.

Meanwhile, other experts expressed the idea that sustainability has gained more attention in Saudi Arabia in response to the global agenda that significantly promotes sustainability aspects. Interviewee 7 stated:

“Considering the current global agenda, the majority of future CSR activities will emphasize sustainability and the environment”.

Interviewee 9 explained a similar perspective when stated:

“The future of CSR in Saudi Arabia will be similar to international CSR agendas that consider sustainability and environmental aspects, which will significantly influence local CSR programs and practices”.

Despite the strong emphasis on sustainability, the logic of social responsibility is also a strong justification for extending CSR programs and practices in Saudi Arabia. Saudi experts emphasized the social role of Saudi corporations as a major driver of CSR programs now and in the future. They explained the importance of social responsibility by highlighting the role that corporations play in positively impacting societal goals and values. Interviewee 6 stated:

“In the future, sustainability will be the major driver for CSR programs, driven by social needs ... However, Saudi corporations will never forget their role in advancing various social aspects wherever they operate, as they understand their social obligations and the importance of being part of enhancing social development”.

A similar perspective was expressed by Interviewee 8, who stated that Saudi corporations will maintain their CSR programs, driven by their social and religious obligations that have been in place for decades. He stated:

“I am confident that CSR programs will become even more important in various industries in the future ... There is no doubt that Saudi corporations will continue to improve their existing CSR programs that demonstrate their social commitment and contribute to social development”.

Interviewee 3 also emphasized this point and stated that Saudi corporations are in the process of strengthening their current CSR programs by focusing on social needs and enhancing the social impact of their CSR initiatives. She mentioned:

“Saudi corporations are taking significant steps to promote appropriate forms of social responsibility and are working to make CSR a more active and organized practice... In doing so, they will promote sustainability and improve socially oriented CSR programs”.

Meanwhile, some experts with academic backgrounds emphasized the social nature of CSR and stressed that social responsibility will always be the cornerstone of successful CSR programs. They acknowledged the importance of various CSR logics but emphasized the need for CSR to have a tangible social impact that is felt by society. Interviewee 12 stated:

“CSR is inherently social and cannot succeed without making a difference in people’s lives... Sustainability, ethics, corporate citizenship, and other logics are important aspects of different CSR programs, but they cannot succeed without a social impact... The social impact will bring Saudi companies back to the core concept of CSR if they forget their social role and prioritize smaller goals.... while sustainability should encompass all social aspects, many Saudi corporations understand the core meaning of sustainability, currently viewing it mainly through an environmental lens, which will negatively affect the impact of their CSR programs”.

Interestingly, only one Saudi expert indicated ethics as a logic for future CSR activities in Saudi Arabia. He stated that sustainability and social responsibility will play significant roles, but ethics will remain the cornerstone of CSR. The expert, from one of Saudi Arabia’s Islamic banks, emphasized the importance of ethical commitment to society in guiding the bank’s operations, including its CSR programs. The bank follows Islamic teachings as part of its commitment to the Muslim society of Saudi Arabia. He explained:

“Our bank has postponed all sponsorships due to the realization that cash sponsorships are unfair and uncontrollable once they are paid... We have altered our CSR approach to align with our ethical commitment to society... Our religious orientation establishes our ethical standards and values that govern and will continue to guide our CSR programs.... We are committed to promoting CSR programs that fulfil our social and sustainability obligations while being guided by our ethical values”.

Saudi experts considered that social responsibility and sustainability would be the major logics in the future driving CSR activities in Saudi companies. They emphasized the importance of social development and social impact that benefits the public interest. Additionally, they stressed the sustainability theme by highlighting: environmental care, future generations, and global agendas. The experts cited the theme of nationalism as the backbone of responsible corporate behaviour when addressing Vision 2030 and governmental goals as main drivers for both sustainability and social responsibility. These results support the analyses presented in chapter six and affirm the power of the state and nationalism as major forces driving corporate behaviour in Saudi Arabia. This can be explained in light of the Saudi national business system, which is highly influenced by Saudi culture and the ruling system that promotes nationalism (Jamali et al., 2020; Nalband & Al-Amri, 2013).

The Future of CSR Activities

This section explores the future CSR activities that experts predicted will be dominant in Saudi Arabia. The experts were asked to predict which CSR activities will be of most interest to Saudi

corporations to engage with. As expected, all interviewees indicated that environmental practices will be the most popular CSR activities soon in Saudi Arabia. This aligns with the data presented in the previous section, where all interviewees agreed that sustainability is likely to be the dominant logic in Saudi Arabia. However, this also indicates that sustainability is strongly tied to the environment and that the social aspect of sustainability is not yet well-recognised by all Saudi experts.

Interviewee 10 echoed the sentiment that environmental aspects will be the most important for Saudi CSR in the coming years. He explained:

“In the next two decades, environmental aspects will be the most important for Saudi CSR... The wealth of Saudi Arabia that depends on natural resources will encourage practices that consider the environment and maintain future resources for the next generations”.

Similarly, Interviewee 7, who previously emphasized the significance of ethics and sustainability as future CSR logics, also highlighted environmental practices as a central aspect of future CSR activities in Saudi Arabia. He attributed this to global pressure, stating:

“Environmental-related programs will be highly recognised by Saudi corporations due to global pressure”.

Interviewee 11 agreed with other experts but added a critical aspect when explaining the promising future for environmental CSR activities in light of the country’s needs and collective social awareness. He stated:

“Saudi Arabia is one of the desert countries that is experiencing dramatic growth in the industrial sector... Without a focus on environmental practices, the future of the country will be at risk, and corporations will not be able to gain legitimacy, especially considering the higher levels of environmental awareness among the country’s citizens”.

Nonetheless, experts assured that Saudi corporations will maintain much of their socially oriented practices that focus on socioeconomic development and empowerment. They confirmed that Saudi corporations cannot abandon their social-oriented programs in favour of focusing solely on sustainability. Instead, they explained that even though sustainability will receive more attention in the future, social practices will maintain their significance in Saudi CSR strategies. Interviewee 8 explained:

“In the future, Saudi CSR will actively pursue environmental practices due to their close alignment with the traditional definition of sustainability... However, sustainability will expand its traditional role to cover societal aspects such as empowering youths, promoting entrepreneurship, and advancing philanthropy”.

This view was also echoed by Interviewee 10 who explained that, while environmental practices will be the dominant form of CSR in the future, social programs will not disappear, as corporations can easily engage with their stakeholders at a lower cost. He stated:

“In the next two decades, environmental aspects will be the most important for Saudi CSR.... However, as CSR currently is not well-established across Saudi Arabia, corporations will choose the easiest way for CSR engagement, which is through religious charities, ad hoc philanthropy, and non-sustainable sponsorship of social events and gatherings”.

However, experts explained that Saudi corporations will sustain their social CSR activities but may change the way they approach them. This is in line with country-level plans to control cash transactions and monetary donations. Moreover, there is a growing need for measuring the social impact of CSR, which can be challenging for donations, philanthropy, and cash sponsorships. Interviewee 4 explained:

“We are moving from traditional CSR to the impact of CSR, which is measured by the social return on CSR investment... Every CSR program should produce an impact and create social value, in which Saudi corporations should change the way they implement socially oriented CSR activities”.

Interviewee 7 also emphasized this point, stating that his bank has postponed all cash sponsorships and donations, instead focusing on philanthropy and social empowerment programs that can be measured for their long-term impact. He explained:

“We decided not to pay cash for sponsorships and donations, but we take care of people with disability, women, and youth in a strategic way... Our focus is on philanthropy and social empowerment, and we manage our CSR programs by evaluating their long-term impact”.

Interviewee 12 referred to the shift in approach to social CSR activities due to government intervention and technological developments. He explained that the Saudi government has introduced technology to monitor the transfer of cash across the country and its purposes. As an example, he cited the Ihsan platform, which is a digital platform for receiving cash donations and is now considered the only gateway for philanthropy. He noted that this is how the government is pushing Saudi corporations to cut off their philanthropic cash donations and sponsorships and this

will significantly impact how corporations approach their socially oriented CSR policy in the future. He said:

“Cash philanthropy, which used to represent the majority of Saudi CSR, is changing as the government created digital platforms such as the Ihsan platform that receives cash donations, and declared them the only gateway for cash philanthropy, which will significantly influence the way Saudi corporations deal with their socially oriented CSR activities in the future”.

Only one interviewee among the Saudi experts indicated that ethically focused CSR activities will be important in the future of Saudi Arabia. This interviewee is the same one who emphasized the role of ethics as a logic for CSR governance and control. He considered ethics as a cornerstone for the success of CSR programs and stated that his bank will continue to prioritize ethical CSR activities during the coming decade. Interviewee 7 discussed:

“We will never forget our commitment to ethical CSR activities based on justice, fairness, and equality... We will continue to refer to our ethical values when making decisions about our CSR activities”.

According to the experts, three main CSR activities are expected to predominate in the future: sustainability, socioeconomic development, and philanthropy. For sustainability: environmental care and the preservation of natural resources are viewed as important policy issues. Under socioeconomic development, social empowerment and social impact are considered the most important. Philanthropy is expected to remain important with particular emphasis on donations and sponsorships. These results support and confirm the findings presented in chapter five concerning the fifth period (2016-2022). However, the experts do not consider employment and fair operating practices to form part of the future of CSR activities in the country. This can be viewed as a reflection of the current socioeconomic movements that aim to advance employability and reduce the negative impact of high unemployment rates.

Despite predicting the continuity of several CSR activities, such as socioeconomic development and philanthropy, Saudi experts anticipate significant changes in how these policies and practices are managed. They emphasize regulated philanthropy that will be centrally managed by the government through dedicated channels such as the Ihsan platform. Moreover, they expect that there will be an emphasis on measuring the social impact of CSR as part of the new strategic approach towards CSR activities. This confirms the results presented in chapter five, which identified measuring impact being raised in corporate reports.

Institutional Pressures and the Future of CSR

This section seeks to understand the potential impact of different institutional pressures on the future development of CSR in Saudi Arabia. The experts were asked to discuss the major factors that will contribute to shaping CSR after clearly explaining to them the institutional pressures. All interviewees agreed that regulative pressure will have the highest impact on the future of CSR. They justified this by mentioning the influence of the country-level plan (Vision 2030) on the future of CSR, in line with the findings of previous chapters. For example, interviewee 5 stated:

“The kingdom is confidently moving towards its future, in accordance with its ambitious Vision 2030, which will shape a different future for CSR in the country”.

Similarly, interviewee 1 noted:

“As the head of CSR in my organization, I know that part of the Saudi Vision 2030 includes establishing a strategic framework for CSR structure in the country, which will significantly influence CSR in the future”.

From a conceptual perspective, Saudi experts explained that some companies have started the process of aligning their CSR strategies with the goals of Vision 2030, which indicates that Saudi corporations are adjusting their CSR strategies to fit the new structures and concepts outlined in Vision 2030. Interviewee 4 explained:

“Our company has realized that Vision 2030 emphasizes specific goals, which prompted us to align our new CSR strategy for the next five years with the Vision’s orientation and government agendas”.

Interviewee 11 explained the strong influence of regulative pressure in terms of two aspects. Firstly, the Saudi CSR model is still in its early stages with a relatively short history compared to the Western model of CSR, which allows for quicker changes when business organizations feel the need to modify their CSR strategies. Secondly, Saudi Arabia has a unique ruling system that gives the state immense power to impose social and economic changes, where all related parties are required to comply with the state’s goals and plans. In other words, the state’s power enables greater regulative pressure to significantly impact organizational behaviour, especially in the case of CSR in Saudi Arabia, which is not well-institutionalized. He discussed:

“Organizational behaviour can be easily altered when it is not institutionalized, as is the case with the Saudi CSR model... Moreover, Saudi organizations tend to respond positively to changes, new regulations, plans, or instructions imposed by the government, as the business environment in Saudi Arabia is highly controlled by the

state. This encourages or enforces Saudi organizations to align their business operations, including CSR, with the state's requirements”.

Other experts shared their thoughts on the influence of regulative pressures and the role of the powerful Crown Prince in advancing social and economic changes. As the Crown Prince is considered the driving force behind the Vision 2030 initiative, some experts stated that Saudi organizations would strive to adopt and implement CSR programs that align with regulations and initiatives introduced by the various formal and informal regulations. According to Interviewee 10:

“Since the inauguration of the Saudi Vision 2030, the Crown Prince has become more committed to various CSR agendas that enhance Saudi competitiveness and align with the vision's goals... This will result in Saudi companies restructuring their CSR programs as the whole country works towards achieving the goals set forth by the Crown Prince and his ambitious vision”.

In addition to this proactive approach in responding to regulative pressures, some experts discussed that regulatory pressure would become increasingly influential as the government imposes further regulations to encourage businesses to take their social responsibilities more seriously. Interviewee 3 stated:

“I believe the government will take a more active role in promoting CSR activities among companies. The government is developing new strategies and will play a huge role in shaping CSR in Saudi Arabia to be on par with other developed countries like the US... We will see new regulatory frameworks that aim to encourage modern CSR structures in the country”.

This supports the idea previously discussed by Interviewee 11 that the current CSR framework in Saudi Arabia is still developing, and experts and stakeholders are waiting for government engagement to drive positive changes in the area. This highlights the significant influence that regulatory pressures have on the business environment in Saudi Arabia.

Saudi experts indicated that normative and cultural cognitive pressures have a lower impact on CSR in the country and that normative pressures are expected to have a greater influence soon. They attributed this to the impact of global agendas, international standards, and country competitiveness reports on CSR programs. The experts based their arguments on the recent social and economic changes in Saudi Arabia, where more corporations are becoming involved in sustainability reporting and globalization. Surprisingly, none of the experts mentioned the role of research and education in shaping the future of CSR, which highlights the fact that the CSR

framework in Saudi Arabia is still in its early stages and largely reliant on external factors to drive changes.

Interviewee 10 discussed the future impact of normative pressures by mentioning the impact of Saudi Arabia's involvement in the G20 group. He stated:

“Since Saudi Arabia joined and headed the G20 group, companies will become more focused on reducing their carbon footprint, promoting environmental sustainability, combating poverty and other aspects related to the sustainable development goals... This will prompt companies to invest more in new models for their CSR programs”.

Interviewee 7 shared a similar view when explaining the future of Saudi CSR in light of global agendas. He simply explained:

“The future of CSR in Saudi Arabia will be heavily influenced by global agendas”.

Meanwhile, other experts also emphasized the impact of the sustainable development goals and competitiveness indicators that are globally recognised. Interviewee 1 explained:

“Our organization’s approach to CSR focuses on ensuring that Saudi Arabia is competitively positioned according to global competitiveness standards... This is also in line with the sustainable development goals, which are critical for the organization and its sustainability”.

These statements show the reactive approach that is prevalent within the Saudi CSR framework and indicate how the evolution of CSR is heavily influenced by external factors that are not locally developed or institutionalized.

Despite the increasing interest in new regulatory frameworks and professional pressures, some experts were confident that the original CSR framework in Saudi Arabia, which has been established for years within the country’s business culture, will continue to thrive. These experts pointed to the institutionalization of certain CSR activities as a reflection of the power of religion and Arabian culture. Interviewee 8 explained:

“I am confident that the attention given to CSR in Saudi Arabia will increase every year across various industries, as corporations strive to fix and improve their current CSR models... The main reason for this is the CSR culture that has been established as a reflection of religious and cultural obligations, shaping the culture of CSR in the Saudi business environment”.

Nonetheless, Interviewee 12 acknowledged the impact of current and future social and economic changes, saying:

“There is no doubt that government regulations and goals will increase the influence of regulative and normative pressures. However, culture and religion will continue to exert their influence in shaping the future of CSR in Saudi Arabia... Companies will not abandon their CSR programs, which have become part of their social interactions and are currently institutionalized within the business environment... While they may adopt new CSR structures in response to new regulatory and professional frameworks, the current CSR culture will endure for a long time”.

The analyses of experts' responses regarding institutional pressures that will influence the evolution of future CSR reveal that regulative pressures will be the leading force influencing responsible corporate behaviour. They assert that Vision 2030 and the new regulations imposed by the government to achieve its goals will be the main driving forces for enhancing CSR activities in the future. However, they hesitantly address both normative and cultural cognitive pressures, highlighting the divergence of the CSR phenomenon across developed and developing countries. Saudi experts downplay the influence of cultural cognitive pressures represented by culture and religious duty and neglect the impact of education and professionalism in the country. Instead, they indicate international standards as guidelines for implementing the goals stated by Vision 2030.

7.4 Discussion

The interviews with Saudi professionals and academic experts reveal that they viewed CSR as an organizational commitment to activities that contribute to the well-being of society. The interviewees emphasized that CSR activities should not be viewed as a means to generate direct economic benefit, but rather as a part of an organization's overall strategy for making a positive social impact. Accordingly, they discussed how CSR could contribute to society's well-being when organizations have the right to voluntarily choose their CSR activities and programs based on the social needs of their communities. They explained that CSR encompasses a wide range of activities and areas that organizations could prioritize based on their relevance to their surrounding communities, with a focus on social, environmental, and economic perspectives. By having a clear understanding of the value of CSR, organizations innovate by creating impactful CSR programs and activities.

The Saudi professional and academic experts identified three themes underpinning the concept of CSR which are volunteering, lack of direct benefit, and the broad scope of CSR

activities. They believed that a voluntary approach to CSR would have a greater positive impact on society, as indicated by previous research (Campbell, 2007; Piacentini et al., 2000). The experts concurred that CSR could be considered an umbrella term that enables organizations to participate in various and different CSR programs and activities that promote corporate innovation and establish more sustainable CSR programs (Lantors, 2001; Blowfield & Frynas, 2005). Moreover, Saudi experts explained that an impactful CSR approach builds on the concept of altruistic CSR, where the business does not expect to gain economic returns from its CSR initiatives (Waddock & Graves, 2002). Notably, Saudi experts view CSR in a way that aligns with the definition adopted for the current study, where CSR is defined as *responsible corporate behaviour that permits voluntary sacrifices of corporate resources for the public good without considering direct economic benefits*, which enables greater confidence in drawing on interviewees' responses as a basis for discussing the future of CSR in Saudi Arabia

Current CSR activities in Saudi Arabia are mainly focused on themes of socioeconomic development, employability and empowerment, philanthropy, environmental care, and payback. Socioeconomic CSR activities were the first to evolve and are the dominant practices in the country. Organizations were quick to develop programs that address social needs and problems and to design programs that would help their communities and gain legitimacy (Campbell, 2007). Examples of CSR programs in this area include philanthropy, charity donations, healthcare, education, job creation, skills development, aid to those in need, and volunteering. This highlights how social needs and increasing awareness encouraged and pressured organizations in Saudi Arabia to engage in CSR activities (Amin-Chaudhry, 2016). Philanthropic CSR was addressed by several interviewees who outlined corporate contributions in the form of donations and sponsorships. Environmental CSR activities evolved in response to local and global agendas and environmental pressures (Scherer & Palazzo, 2011). In response, Saudi corporations initiated programs aimed at conserving natural resources, enabling anti-pollution activities, raising environmental awareness, and reducing gas emissions. Finally, employability and empowerment were confirmed by Saudi experts as a critical CSR theme in Saudi Arabia as they confirmed the policy initiatives of corporations in addressing job creation and human empowerment as part of their contributions to national development.

The analyses of current CSR activities support the results presented in Chapter Five on CSR activities during the fifth period (2016-2022). Data extracted from both corporate reports and interviews confirm that companies have concentrated on socioeconomic development, philanthropy, fair operating practices, and environmental care. However, Saudi experts confirmed that employability and empowerment remain important CSR activities in Saudi Arabia as Saudi companies contribute to creating job opportunities and human empowerment by introducing several CSR activities such as supporting entrepreneurship and SMEs. These results affirm the previous argument regarding the current maturity status of CSR in Saudi Arabia, which mirrors certain aspects of Western CSR activities. This can be explained as a reflection of several factors. On one hand, the influence of Saudi culture and religion that has emphasized generosity and giving. On the other hand, the importation of Western education into the country and the adoption of international standards for CSR and sustainability.

The analyses show that the logic of social responsibility is the most common driving force behind CSR programs and practices in Saudi companies. Saudi professionals agreed that corporations interpret CSR as companies positively contributing to the objectives and values of society. Sustainability is the second most commonly addressed logic, with more than one-third of the interviewees seeing it as a driver for future-oriented social practices that can last for generations (Carroll, 2021). Saudi experts addressed nationalism and corporate citizenship as legitimate rationales for justifying the existing CSR initiatives in Saudi Arabia. This finding further confirms the findings discussed in chapter six. However, Saudi experts challenged previous views when discussing business ethics as principles for guiding current CSR activities in the country. They emphasized the importance of right and justice, well-being and social values, and culturally desired ethical standards.

This is strongly justified in Saudi Arabia, which is currently driven by Vision 2030 with a strong emphasis on the country's future. The interviewees who addressed business ethics are both senior professionals from the banking industry with extensive experience in the field, indicating how longer experience influences the evolution of CSR and confirms past experiences (Melé, 2008). The banking industry, which is often criticized for unethical behaviour in religious societies (Haniffa & Hudaib, 2007), views CSR as a means to gain legitimacy. Table 7.1 presents themes of current CSR activities and logics inferred from the interviews.

Table 7.1: Themes of Current CSR Activities and Logics

Current Activities of CSR	
Themes	Sub-Theme
Socioeconomic Development	Social Empowerment. Sponsoring Sports and Cultural Events. Health Care. Volunteering. Education.
Philanthropy	Donations and Sponsorships.
Fair Operating Practices	Diversity. Equality.
Environmental Care	Environmental Care. Renewable Energy.
Employability and Empowerment.	Creating Job Opportunities. Human Empowerment.
Current Logics of CSR	
Themes	Sub-Theme
Social responsibility (SR)	Social Development. Public Interest.
Nationalism (N)	State's Objectives. Vision 2030 (National Development Goals). Payback the Government.
Sustainability (S)	Environmental Care. Future Generations. Resource Preservation.
Corporate Citizenship (CC)	Social Welfare.
Business Ethics (BE)	Right and Justice. Social Values. Culturally Desired Ethical Standards.

When considering the future of CSR in Saudi Arabia, experts indicated three logics that will drive its progression. All interviewed experts agreed that environmental sustainability will be a dominant logic. Many of them stated that social responsibility will also play an important logic in driving CSR, while they agreed that nationalism will be the overarching logic through the influence of Vision 2030 and advancing government goals. Surprisingly, none of the experts mentioned other logics such as corporate citizenship, corporate responsiveness, and stakeholder management.

Experts indicated that environmental sustainability will be a driving force for environmental and social sustainability in the future. They emphasized the need to safeguard the future of the country by focusing on all aspects of sustainability. This view is in line with Amin-Chaudhry (2016), who argues that sustainability should be regarded as an umbrella for social and

environmental empowerment. Accordingly, some experts explained the importance of sustainability to enable corporations to establish corporate legitimacy (Thomas & Lamm, 2012) by meeting local and global goals. Nonetheless, some experts expressed concerns about the misperception of sustainability, as some Saudi corporations identify sustainability from an environmental perspective, neglecting the social impact of their CSR programs. This needs to be considered when promoting sustainability as the dominant CSR logic (Montiel, 2008).

Social responsibility will remain a significant logic for guiding future CSR activities in Saudi Arabia, with experts emphasizing the crucial role of corporations in promoting societal goals and values. The discussion builds on the core concept of CSR, which dates back to Bowen's (1953) argument about the social responsibilities of businessmen. The analyses reveal that Saudi corporations could embrace the logic of social responsibility to address social issues, such as religious duty and social problems, in line with Carroll's (1999) arguments. Additionally, social responsibility is emphasized as a foundation for delivering social impact and enabling corporations to meet their social obligations. Surprisingly, only one expert with an academic background and practical experience in an Islamic bank indicated that ethics should be an underpinning logic for both regulating behaviour and the development of CSR in Saudi Arabia (Shum & Yam, 2011). These results align with the findings presented in chapter six. Most interviewees viewed nationalism as represented by Vision 2030 and governmental goals as an overarching umbrella to promote responsible corporate behaviour. The conclusion is that Saudi companies will tailor their CSR activities to meet the goals of the ambitious vision. Table 7.2 presents themes of CSR activities and logics inferred from expert interviews addressing prospects of future CSR in Saudi Arabia.

CSR activities in Saudi Arabia are expected to be limited and more controlled, reflecting the dominant logics and the government's focus on achieving its goals and objectives. Environmental programs that align with the sustainability logic will receive more attention in CSR activities, while socially oriented CSR activities will receive less attention compared to previous years. This is in line with the social and economic changes that the country has been experiencing since the implementation of Vision 2030, which sets country-level goals and encourages different parties to contribute to their achievement. Ethical and philanthropic practices will decline in importance as Saudi corporations focus on aligning their policies with meeting government goals. Accordingly,

it appears that CSR activities will be more constrained in Saudi Arabia, due to the influence of the state. These results contrast with Waddock's (2004) findings, which predicted that organizations would focus more on spirituality and incorporate religious and spiritual values to develop employee well-being and create fulfilment in work. These findings deviate from Carroll's (2008; 2015) perspective that considered CSR as an integral practice in corporations, with a focus on ethical and transparency concerns.

Table 7.2: Themes of Future CSR Activities and Logics

Future Activities of CSR	
Themes	Sub-Theme
Socioeconomic Development	Social Empowerment. Social Welfare.
Philanthropy	Donations and Sponsorships.
Ethical Operating Practices	Justice. Fairness. Equality.
Environmental Sustainability	Environmental Care. Preservation of Natural Resources.

Future Logics of CSR	
Themes	Sub-Theme
Social Responsibility (SR)	Social Development. Social Impact.
Nationalism (N)	Vision 2030. State's Objectives.
Sustainability (S)	Environmental Care. Future Generations. Resource Preservation.

Institutional theory articulates three pressures that shape organizational behaviour, including regulative, normative, and cultural-cognitive pressures. When discussing the future impact of these pressures on CSR in Saudi Arabia, experts agreed that regulative pressures will have the greatest influence, followed by normative and cultural-cognitive pressures respectively. These results are similar to and confirm the findings of chapters five and six, which identified a high level of regulative pressures in recent years following the implementation of Vision 2030. Expert views regarding the current and future influence of regulative pressures are consistent. However, Saudi experts who previously noted a higher influence of cultural-cognitive pressures over normative pressures, stated that normative pressure will have a greater influence in the future. This is

attributed to Saudi Arabia's engagement with global agendas and competitiveness measures since the launch of Vision 2030.

This result is noteworthy as it suggests that regulative pressures in countries with powerful state can shape the influence of other institutional pressures. In Saudi Arabia, the influence of government regulations has not only triggered social and economic changes but has also transformed the institutional environment. Saudi organizations tend to adopt structures that align with government regulations and frameworks. The experts' views on the possible influence of the institutional pressures on CSR in Saudi Arabia diverges from what is observed globally as normative and cultural-cognitive pressures are gaining greater influence on organizational behaviour (Matten & Moon, 2008), while regulative pressures will restrict organizational choices in Saudi Arabia.

Interestingly, the explanation suggests that non-institutionalized CSR structures are susceptible to change during times of social and economic changes, while well-established and institutionalized CSR activities are more resilient to new institutional pressures. This can be explained through the lens of institutional work, which highlights the importance of the process of establishing new institutions (Lawrence & Suddaby, 2006). In the case of CSR in Saudi Arabia, this process perspective takes into account the process of institutional changes (Greenwood & Hinings, 1996) rather than the practices that construct institutional changes. This enables an understanding of the impact of inertia on the process rather than on the practices that shape institutions. The case of Saudi Arabia demonstrates how the power of the state shapes the process of creating or disrupting institutions, with organizational behaviour being subject to institutional pressures shaped by regulative and normative pressures emanating from government policies and legislation.

7.5 Conclusion

This chapter has explored the perspectives of professional experts on the current and future status of CSR in Saudi Arabia. Semi-structured interviews were conducted with 12 Saudi experts from diverse industries, backgrounds, and gender, and with direct expertise in regulating, planning, or managing CSR in Saudi Arabia. The experts were asked open-ended questions that focused on their perceptions of CSR, the current status of CSR in Saudi Arabia, and its future. The results of

the analyses shed light on the CSR concept, its current state, and its future, and highlight the practices, logics, and institutional pressures that drive the evolution of CSR. The main findings of the analyses are as follows:

Current Status of CSR

Saudi experts discussed the concept of CSR as an umbrella for corporate voluntary engagement in social, economic, and environmental issues managed and implemented based on the principle of altruistic CSR. Their understanding aligns with the definition of CSR adopted for the study. The analyses indicate that current CSR activities primarily focus on social responsibilities that have evolved voluntarily over a long period in Saudi Arabia, with most of these practices addressing social issues identified in government plans and targets.

CSR logics have evolved accordingly, with social responsibility being the most prevalent driving logic behind current CSR programs and practices. Sustainability, as a newly emerging logic, has a significant impact on current CSR activities, while the logic of nationalism has significant influence on the corporate adoption of CSR activities. From an institutional perspective, regulative pressures have the greatest impact on shaping current and past CSR activities, followed by cultural cognitive and normative pressures respectively.

The Future of CSR

According to the experts CSR in Saudi Arabia will take a new approach in terms of CSR activities and logics, while institutional pressures will maintain their current status with some slight modifications. In contrast, the evolution of CSR logics will be dramatic, with the logic of sustainability at the forefront of the CSR phenomenon. This encompasses not only environmental sustainability but also social and economic perspectives within organizations that have strong experience and awareness. However, there is a concern that many Saudi organizations may overlook the full potential of the logic of sustainability by solely focusing on environmental sustainability. Meanwhile, the logic of social responsibility will continue to play a prominent role in driving CSR activities, as it is well-established. However, the logic of nationalism will evolve as it reflects the government's goals and development plans, mainly Vision 2030. Accordingly, CSR activities will be more controlled due to new government regulations aimed at governing charitable and monetary donations.

Institutional pressures will have an increased influence in the future due to new social and economic changes imposed by the government and the country-level plans (Vision 2030), which aim to drive change. Specifically, regulative pressures will have a greater impact on shaping future CSR activities and will play a role in institutionalizing new CSR perspectives that were not present in the past two decades. The influence of cultural-cognitive pressures will decline compared to normative pressures, which will become stronger due to the response to global agendas and the influence of professional standards with limited involvement from local professional or educational institutions. Cultural-cognitive pressures will maintain some of their strength due to the institutionalization process that Saudi Arabia underwent over the past three decades, shaping the current status of the CSR phenomenon in the country.

Chapter Eight: Conclusions and Recommendations

8.1 Introduction

My aim in conducting this research has been to examine the evolution of CSR in Saudi Arabia and provide a deep understanding of the mixed dynamics that contributed to the establishment of the current CSR status and those that will shape the future of CSR in Saudi Arabia. My research contributes to the understanding of CSR as a social phenomenon within the unique context of a developing country. This enables comparisons to be made between the Western version of CSR as widely discussed in the literature concerning developed countries and CSR in developing countries. By applying institutional theory, the research provides an understanding of the evolution of CSR from a historical perspective, as well as a comprehensive understanding of the factors contributing to the institutionalization of CSR. To achieve this, the study includes four main parts of empirical investigation that address the research questions. Firstly, a deep understanding of the origins and institutional developments that established for the evolution of CSR in Saudi Arabia is required. This part enables a clear examination of the three research questions that are answered in the following parts. Secondly, the evolution of the main CSR activities is identified by historically investigating corporate social behaviour explained in organizations' reports. Thirdly, the logics rationalizing CSR in Saudi Arabia are identified and examined historically. Fourthly, building on the notion of institutional theory, the future of CSR in Saudi Arabia is investigated in light of the current status of CSR activities and logics, and according to institutional trends in Saudi Arabia.

8.2 Overview of the Study

CSR research has gained prominence over the past two decades due to several global and context-specific factors (Matten & Moon, 2005), emphasizing the role of responsible organizational behaviour in shaping a better future for businesses and societies (Avram & Kühne, 2008). As a result, CSR has become an important subject of management research (Dahlsrud, 2008), and is ranked as one of the top five key issues in the management and strategy literature over the last four decades (Cummings & Daellenbach, 2009). Currently, CSR is viewed as an umbrella term for corporate behaviour that is socially responsible, ethical, and value-oriented (Latapí Agudelo et al., 2019). Its impact extends beyond corporate actions and influences internal and external

stakeholders on issues such as wealth distribution, community concerns, and employment (Asif et al., 2013), both in the short and long-term perspectives (Bansal et al., 2015). The importance of CSR continues to grow over time (Carroll, 2015; Latapí Agudelo et al., 2019) in response to professional and global agendas (Vigneau et al., 2015) and as a reflection of locally emerging pressures within specific contexts (Campbell, 2007).

Despite the growing importance of CSR in the literature, an agreed framework or model that governs CSR and defines its boundaries has yet to be developed (Sheehy, 2015). As a result, there is no specific definition of CSR (Dahlsrud, 2008). Therefore, the literature proposes investigating CSR in light of organizational theories, such as Matten and Moon (2005), which would help understand the nature of this social phenomenon as a reflection of organizational behaviour. Previous research emphasizes the need to comprehend CSR in the context of the forces that contribute to shaping different CSR models in different contexts, reflecting the societally inherited phenomenon of CSR (Campbell, 2007). Specifically, these studies also highlight the difference between CSR in developed and developing countries (Jamali, 2014; Visser, 2008), and advocate applying a holistic approach to studying its evolution. Accordingly, my research adopts a historical methodology and applies institutional theory as a theoretical framework (Campbell, 2007; Phillips et al., 2019; Stutz, 2018) to analyze and understand the evolution of CSR in Saudi Arabia.

Saudi Arabia is an example of a developing country with a distinctive national business system. It is one of the largest countries in the Middle East and North Africa region, a member of the Group of Twenty countries, and one of the world's largest oil producers. Saudi Arabia operates under a system of monarchy ruling that grants the ruling family unlimited power, while Islam is the official religion that forms the basis of its regulatory system. Since its inception, the country has adopted a conservative culture driven by fundamental Islamic teachings and triple traditions, which have significantly influenced its national business system (Cassell & Blake, 2012). CSR in Saudi Arabia has received little attention and less is known about its historical evolution. Jamali and Carroll (2017) called for research that would enable a deeper understanding of CSR models in developing countries with unique national business systems such as Saudi Arabia.

This research adopts institutional theory to document the growth and structure of CSR and its supporting institutions (DiMaggio & Powell, 1983) and considers the implicit role of

organizations' history in institutional theory (Suddaby et al., 2014) to answer the following focal and subsidiary research questions and explain the evolution of CSR in Saudi Arabia:

Focal Research Question: How and why has firm-level CSR evolved in light of institutional developments in Saudi Arabia?

Subsidiary research questions:

“1. How have firm-level CSR activities evolved in Saudi Arabia with respect to institutional developments? 2. What are the logics of CSR in Saudi Arabia that rationalize corporate responsible behaviour with respect to institutional developments? 3. What are the aspirations and possibilities for the future of CSR in Saudi Arabia?”

The objective of this research is to understand the evolution of CSR in Saudi Arabia by achieving the following aims:

- Offering an overview of the origins and institutional pressures that contributed to the evolution of CSR in Saudi Arabia.
- Providing a historical analysis of the evolution of CSR activities in Saudi Arabia.
- Providing a historical analysis of CSR logics in Saudi Arabia that rationalize corporate responsible behaviour.
- Exploring the future promises and aspirations of CSR in Saudi Arabia.

To answer the research questions and achieve its aims, this study adopts a historical approach to examine the evolution of CSR in Saudi Arabia. Drawing on (Maclean et al., 2016) Maclean et al. (2016), this research considers history as explicative, where historical evidence is used to make interpretations and explain the present by identifying the social forces that contributed to the evolution of CSR. Further, this qualitative study takes a subjectivist epistemological view of the historical analysis (Rowlinson et al., 2019; Suddaby & Foster, 2017), and follows an interpretive paradigm (Suddaby et al., 2010) and abductive reasoning approach to develop conclusions according to historical patterns in data sets (Maclean et al., 2016; Wadhwani & Decker, 2017). A thematic analysis (Braun & Clarke, 2006) was conducted on annual corporate reports which were the primary source of evidence, plus any available CSR and sustainability reports. Governmental documents, media sources, and professional reports were secondary sources of data. In its final

stages, the study uses expert interviews to develop an understanding of how CSR may develop in Saudi Arabia.

8.3 Core Argument and Main Findings

My study significantly contributes to the field of CSR in various ways. Despite the substantial body of literature aimed at building a well-structured framework for CSR (Carroll, 1991; Sheehy, 2015; van Marrewijk, 2003b; Wood, 1991), there is still no generally agreed-upon definition of CSR. This has resulted in contradictory and competing concepts at both theoretical and practical levels (Carroll, 2015), making CSR a complex and ambiguous concept (Maon et al., 2010), with little understanding of how and why companies implement and develop their CSR activities (Sheehy, 2015). Scholars have argued for exploring the evolution of CSR to clearly understand how CSR evolves, and why companies tend to implement and develop their CSR activities (Tilt, 2016). My study addresses this research gap and contributes to the body of knowledge by investigating the evolution of CSR through a case study approach that historically examines the development of CSR in developing countries through the framework of institutional theory. To the best of my knowledge, this study is the first attempt to examine how and why CSR evolved in developing countries and the first to adopt a historical research approach to examine CSR in Saudi Arabia. Furthermore, it is the only attempt to examine the influence of institutional pressures on the evolution of CSR in Saudi Arabia. Thus, this study offers significant contributions to the field of CSR by filling gaps in knowledge and expanding our understanding of the development and evolution of CSR in developing countries. This research also makes several contributions to the field of organizational studies. These contributions are a result of achieving the research aims, which involve addressing four main areas.

The Saudi Context of CSR: Origins and Institutional Developments

Chapter four serves as a foundational chapter that explores the origins of CSR and its institutional development in Saudi Arabia from a historical perspective and provides a contextual appreciation of Saudi CSR. To achieve this, I collected relevant information about the origins of CSR and the evolution of institutional pressures in Saudi Arabia from various sources, including the Saudi literature related to CSR, governmental documents, Saudi laws and regulations, corporate reports, professional documents, public interviews, and media and public libraries. The chapter addresses

its aims in two sections: the first section explains the origins of CSR in Saudi Arabia, while the second discusses the development and impact of regulative, normative, and cultural-cognitive pressures.

This research reveals that in Saudi Arabia, religion, culture, business-state interaction, and Western business practices have all played significant roles in the evolution and adoption of CSR. Each of these elements has laid the foundation for specific CSR activities and thoughts within the Saudi business environment. Saudi companies continuously cite those elements as the origins of their CSR strategies and practices. Since Islam represents the official religion of the state, it has driven social behaviour in Saudi Arabia since early times, and its Sharia role has been favoured and highly desired by society, which in turn has influenced organizational behaviour. Several Saudi corporations have adopted Islamic teachings and values as strategic drivers or governance principles for their operations, which have established Islamic-driven CSR activities. Similarly, the Arabian Bedouin traditions have established a unique culture that favours collectivism, power distance, top-man culture, uncertainty avoidance, and femininity, and this culture has also influenced organizational behaviour, leading Saudi corporations to develop CSR strategies that meet cultural expectations desired by society. Despite the role of culture in developed countries, the Saudi case is different as it reflects the strong belief in Saudi culture across society, where culturally disciplined organizational behaviour is an important component of corporate legitimacy.

In Saudi Arabia, the power of the state is not limited to politics, regulations, macroeconomics, and the role of the royal family; it also extends to shaping social, cultural, and business relations, significantly influencing the national business system. Moreover, the state actively grants legitimacy to business organizations, positioning itself as an overarching power so that Saudi organizations strive to meet their objectives and align their CSR strategies with their plans and agendas. Furthermore, Western business and CSR activities have played an influential role in shaping the origins of CSR in Saudi Arabia. Western-established companies, such as ARAMCO, were the first to operate in Saudi Arabia after the discovery of oil in the early 1930s, and they laid some of the foundations for modern Saudi CSR activities. In later years, several Saudi organizations mimicked these Western CSR activities, which were introduced early by Western companies, as they appeared legitimate and were desired by society.

This research reveals that institutional pressures in Saudi Arabia have evolved since the country's establishment, encompassing regulative, normative, and cultural-cognitive pressures to adapt to social, political, and economic changes. To enable historical analysis, this study has identified five periods in the country's history, beginning from 1954 (as per data availability) (Sinha et al., 2020). Regulative pressures, which have influenced the adoption of CSR, emerged during the 1950s when the country developed its first labour laws and established social development programs. In later years, regulative pressures expanded to encompass various social aspects, reflecting the country's development plans that emphasized social progress. Similarly, cultural-cognitive pressures evolved early in Saudi Arabia as a reflection of religious duty and nationalism, which were highly encouraged by the government and the Arabian culture. However, normative pressures related to CSR emerged relatively recently, after the 2000s, in response to the government's plan to emphasize globalization and competitiveness and encourage adherence to global agendas and international professional standards related to CSR. Meanwhile, the education boom in recent years has led to a substantial growth in knowledge, heightened awareness, and greater exposure to a wide range of social, cultural, and environmental issues. As a result, this significant development has contributed to the evolution of normative pressures.

The Evolution of CSR Activities

While chapter four explores the evolution of institutional pressures in Saudi Arabia, Chapter Five asks *“How have firm-level CSR activities evolved in Saudi Arabia with respect to institutional developments?”* the chapter delves into CSR activities, providing a historical analysis of their evolution in Saudi Arabia. My study finds that in the early 1950s, CSR emerged in response to regulative and cultural-cognitive pressures, with a major focus on the socioeconomic aspects. As regulative and cultural-cognitive pressures continued to increase after 1970, CSR activities also evolved, leading to the introduction of additional socially oriented practices and ethical-driven CSR activities. Ten years later, social and economic changes in Saudi Arabia gave rise to stronger and more influential regulative pressures, prompting Saudi corporations to align with governmental goals and plans, resulting in a significant evolution of CSR activities, including the emergence of philanthropy and donations and a greater emphasis on the socioeconomic aspects of CSR. It is noteworthy that during the 1980s and 1990s, when Saudi Arabia was grappling with critical economic and political challenges, including two Gulf wars and low oil prices, the growth

of CSR activities rooted in Islamic teachings, such as philanthropy and donations, was desired by society due to the peak influence of Islamic fundamentalism at the time (Hunter, 1986).

From 2000 until the inauguration of Vision 2030, Saudi Arabia experienced a stable period where the government aimed to improve the education level of Saudis and transfer knowledge from Western and developed countries to enhance the country's competitiveness and promote economic and social development. As a result, normative pressures emerged in response to improvements in the educational and professional sectors, further reinforcing regulative pressures. During this time, CSR activities progressed to emphasize social, philanthropic, and environmental perspectives that aligned with the state's goals, religious and cultural aspects, and Western business practices.

The evolution of CSR activities throughout the 60 years preceding the inauguration of Vision 2030 in 2016 was closely linked to the ongoing social and business evolution. However, since the implementation of Vision 2030 in 2016, the enforcement power of regulative pressures has been evident, with Saudi corporations modifying their strategies, including CSR programs, to align with the vision's goals. This shift has led to a greater emphasis on social, environmental, and controlled philanthropy in CSR programs, which are now viewed as tools for achieving the vision's objectives. Although the predominance of regulative pressures in shaping CSR in Saudi Arabia is not surprising given the historical analysis, the low influence of normative pressures since 2016 suggests that CSR in Saudi Arabia remains immature (Jamali et al., 2020).

The Evolution of CSR Logics

Chapter Six of the thesis addressed the second chapter-specific research question: What are the logics of CSR in Saudi Arabia that rationalize corporate responsible behaviour with respect to institutional developments? It aims to explore the historical evolution of CSR logics in Saudi Arabia., emphasizing the underlying CSR activities and corporate engagement in socially responsible corporate behaviour. This chapter examines the different periods shaped by different institutional pressures and tracks the development of CSR logics including when and under which pressure each CSR logic emerged in Saudi Arabia. I identified that nationalism, social responsibility and corporate responsiveness were the first logics to emerge in Saudi Arabia, in response to regulative and cultural cognitive pressures without any influence from normative pressures. The logic of business ethics emerged only after the 1970s and had little impact during

the 1980s and 1990s due to economic and political instability and the rise of Islamic fundamentalism. Moreover, my research reveals that the logics of corporate citizenship and sustainability only emerged after 2000 in response to the emergence of normative pressures and the strong influence of regulative pressures that emphasized complying with governmental plans. This change coincided with the government's emphases on the global agenda, encouragement of educational development, and enabling of professional bodies.

CSR logics in Saudi Arabia after 2016 followed a different pattern in terms of which CSR logics evolved, but a similar pattern in terms of how they have evolved. My research finds that the logics of corporate responsiveness and business ethics have been displaced, while the logics of nationalism, social responsibility, and sustainability have grown significantly. This is not surprising given the influence of regulative and cultural cognitive pressures that have supported these logics while causing the supplanting of corporate responsiveness and business ethics. The period since the announcement of Vision 2030 has highlighted the significant influence of regulative pressures in Saudi Arabia, which has both enabled and limited specific CSR logics. Such results support the idea that CSR is immature and is not yet fully institutionalized in Saudi Arabia, but rather managed within the Saudi business context.

Future Evolution of CSR in Saudi Arabia

In chapter seven, I addressed the question "*What are the aspirations and possibilities for the future of CSR in Saudi Arabia?*" The chapter explores the aspirations and possibilities for the future of CSR in Saudi Arabia by conducting interviews with experts in the field, following a discussion of the status of CSR and related institutional pressures in the country. The experts identified CSR as a voluntary corporate commitment to society without expecting any direct economic return. This definition aligns with the CSR definition adopted in my research which considers CSR as responsible corporate behaviour that permits voluntary sacrifices of corporate resources for the public good without considering direct economic benefits. This approach enabled more interactive interviews to be conducted and allowed for a mutual understanding of CSR logics and practices.

My research suggests that in the future CSR in Saudi Arabia will mainly be driven by the logics of sustainability and social responsibility. None of the interviewees addressed the logics of corporate citizenship, corporate responsiveness, or stakeholder management. The logics of sustainability and social responsibility were regarded as important for the future development of

CSR, as they are explicitly highlighted by the Vision's goals and promoted by government programs. This shows the significance of regulative pressures in shaping CSR in Saudi Arabia. I suggest that CSR activities will be more controlled and limited, as Saudi corporations strive to align their CSR programs with the vision's goals and governmental regulations. This was explicitly explained by experts who argued that regulative pressures will remain the most influential institutional pressure in Saudi Arabia, while cultural cognitive and normative pressures will have a lesser influence.

8.4 Research Contributions

Empirical Contribution

My research makes significant contributions to the existing body of knowledge in several aspects, particularly when considering the unique context of Saudi Arabia. One conclusion drawn from my research is that institutional theory is a valuable tool for comprehending the historical evolution of CSR across different contexts. In the case of Saudi Arabia, specific institutional pressures resulting from the nature of the country's context have facilitated the advancement of specific CSR activities and logics. Regulative pressures have had the most significant influence in Saudi Arabia, as they have ensured that CSR activities have been developed that align with governmental plans and these pressures will continue to shape the future of CSR in the country. From an institutional theory perspective, this research concludes that social actions are not context-free (Scott, 1995), and reveals that non-institutionalized CSR structures, as in the case of Saudi Arabia, are susceptible to change during times of social and economic upheaval, while well-established and institutionalized CSR activities are more resilient to new institutional pressures.

Moreover, my research finds that the evolution of CSR in contexts where the state holds a high degree of power like Saudi Arabia (Jamali et al., 2020) differs from its evolution in developed countries. This is primarily because of the collective understanding of the state's role in controlling and directing economic and social aspects of life in the country. In Saudi Arabia, the state controls the regulatory frameworks and possesses the authority to establish and enforce new rules and regulations following its plans, without any interference from other authorities. This enables regulative pressures not only to influence specific economic or social features but also to control the structures of normative and cultural cognitive pressures. This research provides a perspective

on the application of institutional work (Lawrence & Suddaby, 2006) in the context of Saudi Arabia, emphasizing the dominant influence of the state as a key driver of institutional changes. By doing so, this study contributes to the field of institutional theory by highlighting the substantial role played by the state, acting as an organized actor with ample resources and acting as an "institutional entrepreneur" (DiMaggio, 1988). Specifically, my research underscores how the state, in contexts characterized by a high degree of state power, actively engages in advancing institutional work through the creation, maintenance, or disruption of institutions (Lawrence & Suddaby, 2006, p. 215). As well, this research uncovers the origins and institutional context of CSR in Saudi Arabia and opens the door for further research in the area.

Scholars have argued that exploring the evolution of CSR is essential to understanding how it has developed over time and why companies tend to implement and develop CSR activities (Tilt, 2016). My study addresses this research gap by investigating the historical evolution of CSR activities through a case study approach. By exploring how CSR was implemented and evolved over organizations' history, this research contributes to the body of knowledge. The research employs a historical research approach to explore the evolution of CSR concerning corporate history and institutional factors. By providing a new perspective on the practical evolution of CSR in light of the logics influencing responsible corporate behaviour historically, this study enriches the body of knowledge in the CSR area by providing interpretations of the evolution of CSR activities in light of different institutional pressures in Saudi Arabia.

My research contributes to a deeper understanding of the motivations behind companies' engagement in CSR activities by incorporating various CSR frameworks (Carroll, 2015; Garriga & Melé, 2004; Schwartz & Carroll, 2008) that drive responsible corporate behaviour and establish logical justifications for CSR activities. The current study extends the existing literature, which predominantly focuses on CSR logics from an institutional perspective at the macro level (Jamali & Hossary, 2019; Jamali et al., 2017; Pureza & Lee, 2020), by offering an explanation for CSR logics at the firm level through a historical lens. My research advances our understanding of why companies engage in CSR activities by providing valuable interpretations of their motivations for CSR activities in light of different institutional pressures in Saudi Arabia.

Further, this thesis explores the potentialities of the future CSR in Saudi Arabia. Through the utilization of expert interviews, my research examines anticipated rationales and activities that will

influence the trajectory of CSR. The findings of the study suggest that nationalism, as embodied by Vision 2030 and the objectives of the state, is poised to become the predominant framework governing CSR in Saudi Arabia. This development may constrain the scope of CSR activities and potentially curtail the voluntary nature of socially responsible conduct.

Methodological Contribution

As stated in the introduction of this thesis, several prior studies have examined the development of CSR across several contexts (Wang, 2015; Carroll, 1999; Amin-Chaudhry, 2016; Moura-Leite & Padgett, 2011). What these studies have not done is thoroughly explore the historical evolution of CSR with respect to institutional developments in a given context. In contrast, the approach taken in this research is qualitative and interpretive, looking at the evolution of CSR from the lens of historical organizational research. This study employs history as explicating to apply theory, make interpretations, and understand social processes. Drawing on the premises of institutional theory, this research breaks new ground in addressing the process of periodizing the history of CSR in Saudi Arabia. Notably, this study stands as pioneering research in the field of historical organizational studies that draws on institutional theory to explore how and why CSR was adopted in Saudi Arabia, and how it has evolved in response to institutional pressures. By doing so, it establishes a solid foundation for future research endeavours aimed at deepening our understanding of the CSR phenomenon in contexts that diverge significantly from the Western contexts where the CSR literature has predominantly evolved and expanded (Nalband & Al-Amri, 2013).

Theoretical Contribution

From the standpoint of theory, this study makes several contributions. Notably, the study addresses the divergence and variation of CSR activities in various contexts (Matten & Moon, 2008), such as the unique characteristics and institutional factors present in developing countries including norms and cultural values (Jamali & Neville, 2011). This research focuses on Saudi Arabia, a developing country, where less attention has been given to CSR, and where historical CSR research that adopts a case study method (De Jong et al., 2015) is absent. By providing evidence from a developing country on the evolution of CSR, this study contributes to the body of knowledge on CSR and represents leading research that will open the door for future research on the history of CSR in different contexts, not just developed countries. My research offers

compelling evidence regarding the divergence of CSR practices in developing countries (Jamali & Neville, 2011). It highlights the significance of specific contexts that may vary across different developing countries when examining CSR activities and underlying rationales. This underscores the necessity for advancing CSR research at the country level, enabling a comprehensive understanding of this socially constructed phenomenon within its unique context, rather than relying solely on collective perspectives. Moreover, my research introduced a new perspective to understanding the logics that drive CSR behaviour as rationales that are not influenced by time and space and eliminate the managerial approach for CSR.

As a minor contribution, I developed a new definition for CSR that allows for a historical examination of CSR. I identified CSR as *responsible corporate behaviour that permits voluntary sacrifices of corporate resources for the public good without considering direct economic benefits*. This definition lacks grounding in a specific context, theory, or period. Thus, it eliminates the procedural aspects of CSR that emphasize corporate social performance, overcomes the influence of contextual factors, and is relevant to examining CSR across different periods.

8.5 Limitations of the Study

This study investigates the evolution of CSR in Saudi Arabia by drawing on historical research methods and institutional theory to understand how and why CSR has evolved. The study adopts a case study approach and utilizes corporate reports and expert interviews as the main sources of evidence while drawing on secondary sources such as newspapers, governmental documents, media sources, and professional reports. However, this research has several limitations, mainly due to the unique context of Saudi Arabia, which is characterized by high state power, impactful religious duty, and the strong influence of Arabian Bedouin culture. Therefore, the study's relevance and applicability to other developing contexts that have different institutional structures might be limited. Jamali et al. (2020) explained that developing countries with different ruling systems and resource availability differ in how they perceive and implement CSR.

Additionally, the conservative culture in Saudi Arabia has limited access to internal corporate archives and few corporations have archivists to document and maintain their historical documents. This restricted the ability to use internal archives that could have provided further insights into the discussions and thoughts of actors involved in CSR actions at the time of these

events. The influence of the conservative Saudi culture extended to limiting the ability to conduct interviews. As a non-Saudi researcher, several companies denied me access to conduct interviews with their staff because of my nationality. They justified the decision based on their privacy policy, where limited information can be communicated with non-Saudis. This limited the number of Saudi experts interviewed and constrained my ability to reach additional top executives with many years of experience working in Saudi companies. Covid-19 also presented an obstacle to conducting expert interviews during the global lockdown that was so aggressive in Saudi Arabia, resulting in several rescheduling and/or cancellations of interviews. Additionally, the honesty and transparency of interviewees may pose another limitation. During the interview discussions, it was observed that many interviewees attempted to steer the conversations toward presenting their companies as socially responsible in different ways. To address this issue, the researcher provided written assurances of confidentiality to interviewees, promising to not disclose the content of interviews or their identities. This created a more relaxed environment for interactive discussions during the interviews.

The multiple case study approach employed in this research, which is highly regarded for conducting historical organization research (De Jong et al., 2015; Yates, 2014), facilitated the exploration of the evolution of CSR across different periods and organizations, increasing the credibility of the analysis. However, the limited number of Saudi companies with available corporate reports before the 1970s constrained the number of cases for that time, limiting the comprehensive analysis of CSR evolution before the 1970s.

This feeds another limitation of this research considering that the four case studies analyzed represent different sectors, namely banking, petrochemicals, food industry, and telecommunications. It is important to acknowledge that this diversity in sectors may impact the conclusions drawn regarding CSR. This is because organizational behaviour, including CSR practices, can be influenced by industry-level practices and standards, which vary across different industries. This limitation draws on the premises of institutional theory that emphasizes the influence of normative isomorphism (DiMaggio and Powell, 1983; Scott, 1995) on organizational behaviour. For instance, industries facing industry-level institutional pressures, such as petrochemical companies experiencing higher global and professional (normative) pressures on their environmental care activities, may exhibit different CSR behaviours compared to other

sectors. Therefore, the generalizability of the findings to other industries or sectors may be limited, and caution should be exercised when drawing broader conclusions about CSR based on the analyses of these specific sectors.

Another limitation of my research stems from the changes in the content of annual reports over different periods. As corporate reporting practices have changed over the years, the availability and content of data related to specific aspects, mainly CSR, vary. For instance, in earlier periods, annual reports provided limited information on CSR, whereas in more recent times, companies have adopted a more transparent approach aligning with international disclosure practices. This poses a challenge in comparing and analyzing CSR-related data across different periods, potentially impacting the comprehensiveness and consistency of the findings. Therefore, it is important to acknowledge and consider the limitations imposed by the changing nature of annual reports when interpreting and generalizing the results of the research.

Finally, my research draws on institutional theory to interpret the adoption and potential development of CSR activities and logics. This approach is subjective and could be influenced by the researcher's experience and background which may impact the research conclusion. The researcher's background and personal beliefs can influence data analysis and research results (Saunders et al., 2016), thereby limiting the researcher's objectivity in extracting conclusions from different sources of evidence.

8.6 Suggestions for Future Research

My research represents the first attempt to explore the historical development of CSR in Saudi Arabia through the lens of institutional theory. It provides a foundation for further research in this area within the Saudi context and in other developing countries. Specifically, this research uses institutional theory to explore the evolution and potential future development of CSR activities and logics in Saudi Arabia, enabling other researchers to investigate these aspects using different sources of evidence or research philosophies. The historical periodization used in this research provides a general conceptualization of CSR in Saudi Arabia across different time periods, offering opportunities for future research to investigate other organizational behaviours across similar time frames.

As this research employs qualitative research methods, other researchers could adopt quantitative or mixed methods research to incorporate further variables and factors for analyzing the evolution of CSR. Future research could also benefit from the multiple case study approach by conducting similar research on other types of companies such as family-owned or not-for-profit companies, to gain a deeper understanding of the CSR phenomenon. Additionally, future research could benefit from applying historical methods to examine institutional changes in other contexts and how this impacts the adoption of CSR.

Based on the analysis of the research findings and contribution to theory, there is potential for future research to examine the variations in institutional contexts across developing countries. This study focused on institutional pressures and the impact on CSR practices in a distinct national business system. This paves the way for future investigations that compare the progression of CSR across developing countries, aiming to enhance the existing literature by exploring how the evolution of CSR converges or diverges according to country-level institutional contexts. This would provide a more comprehensive understanding of responsible organizational behaviour in developing countries and contribute to the broader body of knowledge in this field. This research considers particular attributes of institutional work (Maclean et al., 2020) in Saudi Arabia, highlighting the dominant role of the state in shaping institutional change. Future studies could investigate institutional work and entrepreneurial activities within the Saudi Arabian context. This would enhance our comprehension of institutionalism beyond Western countries, adding depth to our understanding of how institutions operate in diverse contexts.

As discussed in the limitations section, the generalizability of the findings could be strengthened through future research that explores the institutional forces specific to industries within a particular context. Drawing on the argumentation of institutional theory, it is evident that organizations tend to exhibit homogeneity in their responses to cognitive frames and standards, which are established and regulated by standards-setting agencies and professions (Lawrence & Shadnam, 2008). Therefore, it is recommended that future research investigates the adoption and evolution of CSR within specific industries in developing countries. This approach would allow for a more comprehensive theoretical understanding of CSR's progression and contribute to the existing knowledge by examining industry-level contextual factors through the lens of institutional theory. By focusing on industry-specific dynamics, researchers could gain deeper insights into

how institutional forces shape CSR practices within different sectors, thus enriching the academic understanding of CSR within the broader institutional context.

Finally, considering the limitations associated with data sources, the inclusion of archival data could greatly enhance our understanding of the historical development of CSR. The utilization of archival data sources has the potential to enrich the historical analysis by providing detailed information about the actors involved and the circumstances that influenced organizational behaviour (Rowlinson et al., 2019). For future research, the combination of publicly available reports and archival data could significantly contribute to knowledge generation by enabling a more contextually grounded interpretation of the results.

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Appendix 1: Primary Data Sources

Firm Level Data			
THE NATIONAL COMMERCIAL BANK (NCB) – ALAHLI BANK			
<i>Period</i>	<i>Source</i>	<i>Year</i>	<i>Location</i>
1st Period (1954-1969)	Annual Report	1954	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#Archive
	Annual Report	1955	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#Archive
	Annual Report	1956	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#Archive
	Annual Report	1957	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#Archive
	Annual Report	1958	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#Archive
	Annual Report	1959	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#Archive
	Annual Report	1960	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#Archive
	Annual Report	1961	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#Archive
	Annual Report	1962	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#Archive
	Annual Report	1963	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#Archive
	Annual Report	1964	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#Archive
	Annual Report	1965	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#Archive
	Annual Report	1966	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#Archive

	Annual Report	1967	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#Archive
2 nd Period (1970-1979)	Annual Report	1971	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#Archive
	Annual Report	1972	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#Archive
	Annual Report	1974	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#Archive
	Annual Report	1975	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#Archive
	Annual Report	1976	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#Archive
	Annual Report	1977	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#Archive
	Annual Report	1978	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#Archive
	Annual Report	1979	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#Archive
	Annual Report	1980	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#Archive
3 rd Period (1980-1999)	Annual Report	1981	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#Archive
	Annual Report	1982	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#Archive
	Annual Report	1988	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#Archive
	Annual Report	1992	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#Archive
	Annual Report	1993	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#Archive

4 th Period (2000-2015)	Annual Report	1994	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#Archive
	Annual Report	1995	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#Archive
	Annual Report	1996	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#Archive
	Annual Report	1997	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#Archive
	Annual Report	1998	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#Archive
	Annual Report	2000	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#Archive
	Annual Report	2002	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#Archive
	Annual Report	2005	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#Archive
	Annual Report	2006	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#Archive
	Annual Report	2007	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#Archive

5 th Period (2016-2022)	Annual Report	2014	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#2013andhigher
	Annual Report	2015	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#2013andhigher
	Annual Report	2016	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#2013andhigher
	Annual Report	2017	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#2013andhigher
	Annual Report	2018	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#2013andhigher
	Annual Report	2019	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#2013andhigher
	Annual Report	2020	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#2013andhigher
	Annual Report	2021	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#2013andhigher
	Annual Report	2022	https://www.alahli.com/en-us/about-us/ncb_reports/pages/annual.aspx#2013andhigher

SAUDI BASIC INDUSTRIES CORPORATION (SABIC)

Period	Source	Year	Location
2 nd Period (1970-1979)	Annual Report	1977	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Annual Report	1978	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Annual Report	1979	https://www.sabic.com/en/newsandmedia/media-centre-publications
3 rd Period (1980-1999)	Annual Report	1980	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Annual Report	1981	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Annual Report	1982	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Annual Report	1983	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Annual Report	1984	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Annual Report	1985	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Annual Report	1986	https://www.sabic.com/en/newsandmedia/media-centre-publications

4 th Period (2000-2015)	Annual Report	1989	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Annual Report	1990	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Annual Report	1991	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Annual Report	1992	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Annual Report	1993	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Annual Report	1994	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Annual Report	1995	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Annual Report	1996	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Annual Report	1997	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Annual Report	1998	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Annual Report	1999	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Annual Report	2000	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Annual Report	2001	https://www.sabic.com/en/newsandmedia/media-centre-publications
5 th Period (2016-2022)	Annual Report	2002	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Annual Report	2003	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Annual Report	2004	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Annual Report	2005	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Annual Report	2006	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Annual Report	2007	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Annual Report	2008	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Annual Report	2009	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Annual Report	2010	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Annual Report	2011	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Annual Report	2012	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Annual Report	2013	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Annual Report	2014	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Annual Report	2015	https://www.sabic.com/en/newsandmedia/media-centre-publications
5 th Period (2016-2022)	Annual Report	2016	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Annual Report	2017	https://www.sabic.com/en/newsandmedia/media-centre-publications

	Annual Report	2018	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Annual Report	2019	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Annual Report	2020	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Annual Report	2021	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Annual Report	2022	https://www.sabic.com/en/newsandmedia/media-centre-publications

SAUDI TELECOM COMPANY (STC)

Period	Source	Year	Location
4 th Period (2000-2015)	Annual Report	2004	https://www.stc.com.sa/content/stcgroupwebsite/sa/en/investors/financial-reports/reports/annual-reports.html
	Annual Report	2005	https://www.stc.com.sa/content/stcgroupwebsite/sa/en/investors/financial-reports/reports/annual-reports.html
	Annual Report	2006	https://www.stc.com.sa/content/stcgroupwebsite/sa/en/investors/financial-reports/reports/annual-reports.html
	Annual Report	2007	https://www.stc.com.sa/content/stcgroupwebsite/sa/en/investors/financial-reports/reports/annual-reports.html
	Annual Report	2008	https://www.stc.com.sa/content/stcgroupwebsite/sa/en/investors/financial-reports/reports/annual-reports.html
	Annual Report	2009	https://www.stc.com.sa/content/stcgroupwebsite/sa/en/investors/financial-reports/reports/annual-reports.html
	Annual Report	2010	https://www.stc.com.sa/content/stcgroupwebsite/sa/en/investors/financial-reports/reports/annual-reports.html
	Annual Report	2011	https://www.stc.com.sa/content/stcgroupwebsite/sa/en/investors/financial-reports/reports/annual-reports.html
	Annual Report	2012	https://www.stc.com.sa/content/stcgroupwebsite/sa/en/investors/financial-reports/reports/annual-reports.html
	Annual Report	2013	https://www.stc.com.sa/content/stcgroupwebsite/sa/en/investors/financial-reports/reports/annual-reports.html
	Annual Report	2014	https://www.stc.com.sa/content/stcgroupwebsite/sa/en/investors/financial-reports/reports/annual-reports.html

5 th Period (2016-2022)	Annual Report	2018	https://www.stc.com.sa/content/stcgroupwebsite/sa/en/investors/financial-reports/reports/annual-reports.html
	Annual Report	2019	https://www.stc.com.sa/content/stcgroupwebsite/sa/en/investors/financial-reports/reports/annual-reports.html
	Annual Report	2020	https://www.stc.com.sa/content/stcgroupwebsite/sa/en/investors/financial-reports/reports/annual-reports.html
	Annual Report	2021	https://www.stc.com.sa/content/stcgroupwebsite/sa/en/investors/financial-reports/reports/annual-reports.html
	Annual Report	2022	https://www.stc.com.sa/content/stcgroupwebsite/sa/en/investors/financial-reports/reports/annual-reports.html
4 th Period (2000-2015)	Annual Report	2003	https://www.savola.com/en/investors/investor-relations/financial-information/annual-reports
	Annual Report	2004	https://www.savola.com/en/investors/investor-relations/financial-information/annual-reports
	Annual Report	2005	https://www.savola.com/en/investors/investor-relations/financial-information/annual-reports
	Annual Report	2006	https://www.savola.com/en/investors/investor-relations/financial-information/annual-reports
	Annual Report	2007	https://www.savola.com/en/investors/investor-relations/financial-information/annual-reports
	Annual Report	2008	https://www.savola.com/en/investors/investor-relations/financial-information/annual-reports
	Annual Report	2009	https://www.savola.com/en/investors/investor-relations/financial-information/annual-reports
	Annual Report	2010	https://www.savola.com/en/investors/investor-relations/financial-information/annual-reports
	Annual Report	2011	https://www.savola.com/en/investors/investor-relations/financial-information/annual-reports
	Annual Report	2012	https://www.savola.com/en/investors/investor-relations/financial-information/annual-reports

	Annual Report	2013	https://www.savola.com/en/investors/investor-relations/financial-information/annual-reports
	Annual Report	2014	https://www.savola.com/en/investors/investor-relations/financial-information/annual-reports
	Annual Report	2015	https://www.savola.com/en/investors/investor-relations/financial-information/annual-reports
5 th Period (2016-2022)	Annual Report	2016	https://www.savola.com/en/investors/investor-relations/financial-information/annual-reports
	Annual Report	2017	https://www.savola.com/en/investors/investor-relations/financial-information/annual-reports
	Annual Report	2018	https://www.savola.com/en/investors/investor-relations/financial-information/annual-reports
	Annual Report	2019	https://www.savola.com/en/investors/investor-relations/financial-information/annual-reports
	Annual Report	2020	https://www.savola.com/en/investors/investor-relations/financial-information/annual-reports
	Annual Report	2021	https://www.savola.com/en/investors/investor-relations/financial-information/annual-reports
	Annual Report	2022	https://www.savola.com/en/investors/investor-relations/financial-information/annual-reports
	Sustainability Report	2008	https://www.alahli.com/en-us/about-us/pages/ncb-sustainability-reports.aspx
4 th Period (2000-2015)	Sustainability Report	2009	https://www.alahli.com/en-us/about-us/pages/ncb-sustainability-reports.aspx
	Sustainability Report	2010	https://www.alahli.com/en-us/about-us/pages/ncb-sustainability-reports.aspx
	Sustainability Report	2011	https://www.alahli.com/en-us/about-us/pages/ncb-sustainability-reports.aspx
	Sustainability Report	2012	https://www.alahli.com/en-us/about-us/pages/ncb-sustainability-reports.aspx
	Sustainability Report	2013	Corporate Archives
	Sustainability Report	2011	https://www.sabic.com/en/newsandmedia/media-centre-publications
4 th Period (2000-2015)	Sustainability Report	2012	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Sustainability Report	2013	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Sustainability Report	2014	https://www.sabic.com/en/newsandmedia/media-centre-publications

	Sustainability Report	2015	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Sustainability Report	2016	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Sustainability Report	2017	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Sustainability Report	2018	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Sustainability Report	2019	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Sustainability Report	2020	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Sustainability Report	2021	https://www.sabic.com/en/newsandmedia/media-centre-publications
	Sustainability Report	2019	https://sustainability.stc.com.sa/#/
	Sustainability Report	2020	https://sustainability.stc.com.sa/#/
	Sustainability Report	2021	https://sustainability.stc.com.sa/#/

SAVOLA GROUP

<i>Period</i>	<i>Source</i>	<i>Year</i>	<i>Location</i>
4 th Period (2000-2015)	Non- Financial Annual Report for Governance and Social Responsibility	2007	Corporate Archives
	Sustainability Report		https://www.savola.com/en/csr/publications
	Sustainability Report		https://www.savola.com/en/csr/publications
5 th Period (2016-2022)	Sustainability Report	2016	https://www.savola.com/en/csr/publications
	Sustainability Report	2018	https://www.savola.com/en/csr/publications
	Sustainability Report	2019	https://www.savola.com/en/csr/publications
	Sustainability Report	2020	https://www.savola.com/en/csr/publications
	Sustainability Report	2021	https://www.savola.com/en/csr/publications

Institutional Level Data

NATIONAL DEVELOPMENT PLANS

<i>Period</i>	<i>Source</i>	<i>Year</i>	<i>Location</i>
2 nd Period (1970-1979)	1 st Development Plan	1970	Archives of Ministry of Planning
	2 nd Development Plan	1975	Archives of Ministry of Planning

3 rd Period (1980-1999)	3 rd Development Plan	1980	Archives of Ministry of Planning
	4 th Development Plan	1985	Archives of Ministry of Planning
4 th Period (2000-2015)	5 th Development Plan	1990	Archives of Ministry of Planning
	6 th Development Plan	1995	Archives of Ministry of Planning
	7 th Development Plan	2000	Archives of Ministry of Planning
	8 th Development Plan	2005	Archives of Ministry of Planning
	9 th Development Plan	2010	Archives of Ministry of Planning
	10 th Development Plan	2015	Archives of Ministry of Planning
	5 th Period (2016-2022)	Vision 2030	2016 https://www.vision2030.gov.sa/ar/

LEGISLATION

<i>Period</i>	<i>Source</i>	<i>Year</i>	<i>Location</i>
1 st Period (1954-1969)	Company Law	1965, 2017	https://laws.boe.gov.sa/BoeLaws/Laws/Folders/
	Labour Law	1969, 2005	https://laws.boe.gov.sa/BoeLaws/Laws/Folders/
2 nd Period (1970-1979)	Adult Education and Literacy Law	1972	https://laws.boe.gov.sa/BoeLaws/Laws/Folders/
	Law of Localizing Banks Ownership	1977	https://laws.boe.gov.sa/BoeLaws/Laws/Folders/
	Water Resources Conservation Law	1979	https://laws.boe.gov.sa/BoeLaws/Laws/Folders/
3 rd Period (1980-1999)	Law of Fishing, and Protection of Living Aquatic	1987	https://laws.boe.gov.sa/BoeLaws/Laws/Folders/
	Law of Sports Federations and the Olympic Committee	1987	https://laws.boe.gov.sa/BoeLaws/Laws/Folders/
	Law of Organizing Pilgrims Services	1999	https://laws.boe.gov.sa/BoeLaws/Laws/Folders/
4 th Period (2000-2015)	Organization of the General Investment Authority	2000	https://laws.boe.gov.sa/BoeLaws/Laws/Folders/

	Disability Welfare Law	2000	https://laws.boe.gov.sa/BoeLaws/Laws/Folders/
	Law of Trade in Fungal Organisms and Endangered Species	2001	https://laws.boe.gov.sa/BoeLaws/Laws/Folders/
	The General Environment Law	2002	https://laws.boe.gov.sa/BoeLaws/Laws/Folders/
	Livestock Law	2003	https://laws.boe.gov.sa/BoeLaws/Laws/Folders/
	Copyright Law	2003	https://laws.boe.gov.sa/BoeLaws/Laws/Folders/
	Anti-money Laundering Law	2012	https://laws.boe.gov.sa/BoeLaws/Laws/Folders/
	Competition Law	2004	https://laws.boe.gov.sa/BoeLaws/Laws/Folders/
	Statute of Human Rights Commission	2005	https://laws.boe.gov.sa/BoeLaws/Laws/Folders/
	Narcotic and Psychotropic Substances Control Law	2010	https://laws.boe.gov.sa/BoeLaws/Laws/Folders/
	Anti-Commercial Fraud Law	2008	https://laws.boe.gov.sa/BoeLaws/Laws/Folders/
	Agriculture Development Fund Law	2008	https://laws.boe.gov.sa/BoeLaws/Laws/Folders/
	Anti-Trafficking in Persons Law	2009	https://laws.boe.gov.sa/BoeLaws/Laws/Folders/
	Organization of the Saudi Red Crescent	2011	https://laws.boe.gov.sa/BoeLaws/Laws/Folders/
	Municipal Solid Waste Management Law	2013	https://laws.boe.gov.sa/BoeLaws/Laws/Folders/
	Animal Welfare Law	2013	https://laws.boe.gov.sa/BoeLaws/Laws/Folders/
	Law of Protection from Abuse	2013	https://laws.boe.gov.sa/BoeLaws/Laws/Folders/
	Child Protection Law	2014	https://laws.boe.gov.sa/BoeLaws/Laws/Folders/

	Law of Antiquities, Museums and Urban Heritage	2014	https://laws.boe.gov.sa/BoeLaws/Laws/Folders/
	Tourism Law	2014	https://laws.boe.gov.sa/BoeLaws/Laws/Folders/
	Anti-Smoking Law	2015	https://laws.boe.gov.sa/BoeLaws/Laws/Folders/
5 th Period (2016-2022)	The Law of Family Affairs Council	2016	https://laws.boe.gov.sa/BoeLaws/Laws/Folders/
	General Authority for Small and Medium Enterprises	2017	https://laws.boe.gov.sa/BoeLaws/Laws/Folders/
	Law of Nuclear and Radiation Control	2018	https://laws.boe.gov.sa/BoeLaws/Laws/Folders/
	Juveniles Law	2018	https://laws.boe.gov.sa/BoeLaws/Laws/Folders/
	The Environment Law	2020	https://laws.boe.gov.sa/BoeLaws/Laws/Folders/
	Law of Tourism Development Fund	2020	https://laws.boe.gov.sa/BoeLaws/Laws/Folders/
	Voluntary Service Law	2020	https://laws.boe.gov.sa/BoeLaws/Laws/Folders/
	Personal Data Protection Law	2021	https://laws.boe.gov.sa/BoeLaws/Laws/Folders/
	Law of the Development of the Non-Profit Sector	2021	https://laws.boe.gov.sa/BoeLaws/Laws/Folders/
	Law of the National Center for Water Efficiency	2021	https://laws.boe.gov.sa/BoeLaws/Laws/Folders/
	Elderly Rights and Care Law	2022	https://laws.boe.gov.sa/BoeLaws/Laws/Folders/

GREY LITERATURE

Period	Source	Year	Location
All Periods	Qur'an	NA	Qur'an
	Sunnah	NA	Prophet Speech

3 rd Period (1980-1999)	Basic Law of Governance	1992	https://laws.boe.gov.sa/BoeLaws/Laws/LawDetails/16b97fcb-4833-4f66-8531-a9a700f161b6/1
4 th Period (2000-2015)	Saudi Arabian General Investment Authority	2008	Report of First Leadership Dialogue hosted by: Harvard Kennedy School CSR Initiative, Saudi Arabian General Investment Authority and King Khalid Foundation https://www.hks.harvard.edu/sites/default/files/centers/mrcbg/programs/cri/files/report_33_SAGIA_leadership_dialogue_final_november_08.pdf
	Public Investment Fund Report	2022	https://www.pif.gov.sa/en/Pages/Homepage.aspx?gad=1&gclid=Cj0KCQjwJKqBhCaARIsAN_yS_IcZGpDAX-L728iRRL-IoGLytKvOo-8C2CcuyLkXD2zUouT38FaDpQaAlcWEALw_wcB
	King Khalid Foundation Progress Report	2019	https://kkf.org.sa/
	Saudi Arabian Monetary Authority	2019	Requirements for Appointments to Senior Positions https://www.sama.gov.sa/en-US/Instructions/InsuranceRulesAndRegulations/Requirements_for_Appointments_to_Senior_Positions.pdf

PUBLISHED INTERVIEWS

Period	Source	Year	Location
3 rd Period (1980-1999)	Salem Bin Mahfouz	1982	Al-Jazirah, 1982
4 th Period (2000-2015)	Mahmoud Turkustani	2008	AlRiyadh Newspaper Issue 14467
	Nabeel AlHoshan	2013	AlRiyadh Newspaper, Issue 16626
	Sulaiman AlRajhi	2015	https://www.youtube.com/watch?v=5a4ROc3tq9k&ab_channel=CNBCArabiaTV

NEWSPAPER REPORTS

Period	Source	Year	Location
3 rd Period (1980-1999)	Abdul Latif, Anaya, AlJazirah	1998	Issue 5891
4 th Period (2000-2015)	AlJazirah	2000	Issue 10245
	Al-Saud, Naief, AlJazirah	2002	Issue 10762

	AlJazirah	2008	Issue 12920, 12 February 2008
5 th Period (2016-2022)	Okaz	2014	https://shorturl.at/grKY2
	Badr Alotaiby, Sabq	2016	https://sabq.org/saudia/%D8%A5%D9%86%D8%AA%D8%A7%D8%AC%D9%8A%D8%A9-%D8%A7%D9%84%D9%85%D9%88%D8%B8%D9%81-%D8%A7%D9%84%D8%AD%D9%83%D9%88%D9%85%D9%8A-%D8%B3%D8%A7%D8%B9%D8%A9-%D9%81%D9%82%D8%B7-%D8%AA%D8%AB%D9%8A%D8%B1-%D8%AC%D8%AF%D9%84%D8%A7-%D8%B9%D9%84%D9%89-%D8%AA%D9%88%D9%8A%D8%AA%D8%B1
	Middle East News	2017	https://aawsat.com/home/article/1035681/%C2%AB%D9%83%D8%A8%D8%A7%D8%B1-%D8%A7%D9%84%D8%B9%D9%84%D9%85%D8%A7%D8%A1%C2%BB-%D9%82%D9%8A%D8%A7%D8%AF%D8%A9-%D8%A7%D9%84%D9%85%D8%B1%D8%A3%D8%A9-%D9%84%D9%84%D8%B3%D9%8A%D8%A7%D8%B1%D8%A9-%D9%84%D8%A7%D9%85%D9%91%D9%87%D8%A7-%D8%A3%D8%AD%D8%B1%D9%85%D9%91%D9%87%D8%A7-%D8%A3%D8%AD%D8%AF%D9%8C
	AlWatan	2021	https://www.alwatan.com.sa/article/1075533
	Alhugail, Majed, AlJazirah	2021	Issue 17892
	Okaz	2023	30 April 2023
	SASO Guidelines	2021	National Guideline 146 for Corporate Social Responsibility
5 th Period (2016-2022)	MHRSD	2021	Strategy of Corporate Social Responsibility in the Kingdom of Saudi Arabia

Appendix 2: Sample Data Extracts

Themes and Sub-Themes of CSR Activities			
<i>Period</i>	<i>Theme</i>	<i>Sub-Theme</i>	<i>Data Extracts</i>
1st Period (1954-1969)	Socioeconomic Development	Contributing to Housing Problem	<p>“This is one of the buildings to be erected by the bank to provide residential quarters to the public” (NCB, 1957, p. 1).</p>
			<p>“This is part of our contributions that enables the public to find affordable homes” (NCB, 1958, p. 3).</p>
	Employability and Empowerment	Encouraging Employability	<p>“In order to give opportunities for the youths of Saudi Arabia for the achievement of practical training, the general management of the bank decided to send up a number of educated youths to Europe and United States of America for practical training”, (NCB, 1955, p. 8).</p>
			<p>“The bank has continued sending selected batches of Saudi youths to the foreign banks for further studies and practical training” (NCB, 1960, p. 11).</p>
		Human Resources Development	<p>“An agreement has arrived between the Ministry of Education and the Management of the bank to depute 8 students to join universities of England” (NCB, 1960, p. 11).</p>
2 nd Period (1970-1979)	Socioeconomic Development	Contributing to Community Developments	<p>“The general management, motivated by its desire to bring welfare, security, and stability to all members of the staff and their dependents, had formed a committee of high ranking officers to finally approve a number of rules and regulations governing employees’ affairs including in particular schemes of saving and provident funds, all of which, are aimed to lay down soiled foundation for encouragement and welfare to all employees. Citizens in particular” (NCB, 1967, p. 11).</p>
			<p>“Illustration of the bank’s role in funding construction projects and in providing comforts to pilgrims”(NCB, 1960, p. 1).</p>
	Employability and Empowerment	Encouraging Employability	<p>NCB provided return-free financing for the establishment of a public hospital in Hofuf and displayed a picture for facilities that were financed (NCB, 1978, p. 10).</p>
			<p>NCB presented images of various projects financed by the bank, including the Jeddah electricity generating plant and the Diriyah clinic (NCB, 1978, p. 8).</p>

		Human Resources Development	“The objective of this expansion (training) is to have Saudi manpower provide 50% of doctors and highly qualified nurses needed in the Kingdom” (NCB, 1978, pp. 10, 24).
			“NCB’s new training center is now complete and equipped language laboratory, closed circuit television and audio-visual aids. Training will be conducted in Arabic by highly qualified tutors” (NCB, 1979, p. 12).
	Philanthropy	Serving Muslim Pilgrims	“Our bank continues to render its usual 24 hours services to pilgrims through its branches in the holy cities and its seasonal offices at pilgrims’ entrance points.... our hotel is in operation to provide its services to pilgrims, a service which the bank shares with honour and pride” (NCB, 1975, p. 36).
	Fair Operating Practices	Equality	“In its continuous efforts to serve the Saudi community even better, the NCB pioneered banking service facilities for Saudi women who represent half of the total of our society... In compliance with the Islamic faith and the Sharia code, both (female) branches are staffed entirely by female personnel... It is worth mentioning at this point that the bank standing by its belief in the role of women in the society” (NCB, 1980, p. 25).
		Diversity	“Last year we decided that all non-Saudi employees will receive pro-rate housing allowance payments based on years of service with the bank, became allowed to joining employee saving schemes and receiving professional training” (NCB, 1980, p. 22).
			“The branches are staffed exclusively by fully trained female bankers to comply with legal and religious regulations” (NCB, 1979, p. 16).
3 rd Period (1980-1999)	Socioeconomic Development	Contributing to Community Developments	“The corporate and industrial banking division continues to assist the development of the kingdom’s basic industries through project finance by applying favourable rates that contribute to the development of various business sectors” (NCB, 1994, p. 14).
		Volunteering Activities	“The bank has provided facilities of US75 Million to help financing housing and offices” (NCB, 1994, p. 13).
			“The banks headquarters witnessed numerous activities during 1988 as a direct result of its interaction with the community. It participated, for instance, in traffic week, tree planting week, cleanliness week and health week” (NCB, 1988, p. 11).
		Encouraging Employability	We will support programs such as “Responsible Care” which recommend ways and means to maximize awareness of industrial, ecological, safety, health and social and educational projects throughout the Kingdom” (SABIC, 1999, pp. 14-15)
			“In its continuous efforts to serve the Saudi community even better, the NCB pioneered banking service facilities for Saudi women, who represent half of the total of our society.” (NCB, 1980, p. 25).

	<p>Employability and Empowerment</p> <p>Philanthropy</p>	<p>Human Resources Development (Training)</p> <p>Donations and Sponsorships</p>	<p>“The purpose of ladies branches is to help women make judicious use of their personal funds and thereby funnel fresh capital into various sectors of the kingdom’s economy” (NCB, 1982, p. 21).</p> <p>“In 1988 the total number of employees reached 6804, of which 6561 are employed within the kingdom... The objective of our training centres is to enable the bank avail itself with qualified and competent personnel and also to augment the bank’s Saudization program at the time of providing opportunity for a wide range of students to gain job skills” (NCB, 1988, p. 9).</p> <p>“SABIC today is perhaps the best example of the response of a developing nation’s industrial sector plan, to grow, to adapt, to train and develop its people at all levels... one of our goals is to make the most of the kingdom’s human resources and develop Saudi manpower” (SABIC, 1989, p. 25).</p> <p>“The National Commercial Bank gave in 1994 both time and financial assistance in aid of many worth causes, large and small, local and national, from promoting road safety to protecting the national culture” (NCB, 1994, p. 25).</p> <p>“SABIC has also paid increasing attention to defining and expanding its community programs... and contributing to charitable organizations by providing financial support” (SABIC, 1998, p. 13).</p>
<p>4th Period (2000-2015)</p>	<p>Socioeconomic Development</p>	<p>Community Developments</p> <p>Culture and Sport</p> <p>Supporting SMEs Establishment</p>	<p>“The company, in collaboration with the Communications and Information Technology Commission, contributed to the adoption of the "Million PCs" project, which aims to support the transformation of Saudi society into an information society by enabling one million Saudi families to own personal computers for home use” (STC, 2005, p. 24).</p> <p>“One of the most important is ‘Leave the Change for Them’, which completed its second successive year and is scheduled to continue during 2010” (SAVOLA, 2009, p. 26).</p> <p>“STC was always keen to support the historical and national heritage of the Kingdom of Saudi Arabia. It contributed to the sponsorship of the 28th Jenadriyah Heritage and Cultural Festival, for it believed in the importance of supporting culture and national heritage” (STC, 2013, p. 33).</p> <p>“Al Wafa'a Sports program for Saudi Basketball association activities sponsoring all super tournament clubs” (STC, 2006, p. 33).</p> <p>“In line with our strategy and the government’s focus on strengthening Saudi Arabia’s small to medium size enterprise (SME) segment, the Business Banking division was restructured during 2005 with a dedicated Business Development unit formed in each region to expand the Bank’s reach and capability to serve and provide support to this important and growing sector” (NCB, 2005, p. 20).</p>

			<p>“During the last three years NCB has provided training to 2,915 women entrepreneurs through the AlAhli Small Business program and the AlAhli Productive Families program. Many of these women have carried on to successfully start their own businesses”. (NCB, 2008b, p. 35).</p>
		Health Care	<p>“STC headed towards the health field by establishing and equipping dozens of health centers in the Kingdom at an amount of SR 100 million. During this year, many of these centers have been opened and operated and they were of significant benefit to the inhabitant of villages where they have been opened” (STC, 2012, p. 31).</p>
		Volunteering Activities	<p>“Through AlAhli Medical Units Program the Bank donates kidney dialysis machines, working in partnership with the Ministry of Health and the Prince Fahad bin Salman Society for the Care of Patients with Renal Failure. In 2012, 35 units were donated” (NCB, 2012, p. 45).</p>
		Volunteering Activities	<p>“More than 40 employees volunteered over 300 hours, mentoring underprivileged children ages 5-11 during the students’ lunchtime at school” (SABIC, 2013, p. 108).</p>
		Encouraging Employability	<p>“In partnership with the King Khalid Foundation, the program builds the skills and abilities of employees and volunteers working in charitable organizations focusing particularly on improving operational and strategic efficiency... About 80 volunteers took part, including Bank executives and employees, as well as representatives from Al-Majal, the facilities management company, in line with the 2012 goal of engaging business partners in sustainability initiatives” (NCB, 2012, pp. 18,45).</p>
		Encouraging Employability	<p>“New training programs were also funded, equipping the nation’s youth with skills required for the work environment and leading to employment at a number of private sector companies. During 2005, the Bank’s efforts helped 173 young nationals to find suitable full-time jobs” (NCB, 2005, p. 28).</p>
		Human Resources Development (Education & Training)	<p>“STC recruited (2264) students during the summer holiday and trained more than (2000) students through the University & College Students Training Program” (STC, 2006, p. 31).</p> <p>“The Endowed Chairs program aims to foster educational and scientific research, building on the belief that the foundation of research should result from a combination of application and modern theoretical scientific concepts. Established in 2009, the program includes agreements for NCB to fund three endowed chairs” (NCB, 2011, p. 44).</p> <p>“Over 3,000 students saw engaging science presentations conducted by SABIC employees that aimed to encourage students to consider careers in science, technology, engineering, and math... SABIC supported the Mathematics and Science Olympics, in collaboration with the Education Department in Yanbu, Saudi Arabia. The program targets talented young Saudi students.” (SABIC, 2013, p. 108).</p>

	Philanthropy	Donations and Sponsorships	<p>“SABIC’s donation to charitable causes in 2005 touched SR 21 million in addition to SR 80 million to the Centennial Fund.... SABIC’s support around the world included a donation of SR 8 million for the Pakistan earthquake victims. Just as in the case of its donation for the tsunami victims in 2004” (SABIC, 2005, p. 42).</p> <p>“This program provided more than SR1 million to the ‘Disabled Children’s Association’ during 2006... In collaboration with Jeddah Institute for Speech and Hearing, SAVOLA finances hearing examinations, speech and language skills tests for one year to help rehabilitate a number of hearing-impaired children and provide electronic hearing aids” (SAVOLA, 2006, pp. 25, 42).</p>
	Fair Operating Practices	Diversity	<p>“Diverse organizations benefit from different perspectives and complementary cultural characteristics....that is why we continue to focus on promoting diversity among our people: by gender, by age, and by nationality” (SABIC, 2016, p. 39).</p> <p>“NCB employees have the right to work in an environment free from discrimination, harassment and intimidation, whether committed by or against a co-worker, supervisor, customer, vendor, or visitor. Harassment, whether based on a person’s gender, race, nationality, or citizenship, is repugnant and totally inconsistent with NCB’s commitment to provide a respectful and professional workplace” (NCB, 2008, p. 39).</p>
		Equality	<p>“Women account for more than 10 percent of NCB’s workforce, including several in key management roles. By 2015, our aim is to raise the ratio of female staff to 20 percent. The empowerment of women is a subject of international interest, and Saudi Arabia is no exception” (NCB, 2012, p. 38).</p> <p>“Savola group was the main sponsor for ‘Safe woman, safe community’ campaign held in Feb 2013. The campaign is aimed at spreading awareness on the role and importance of involving women in all sectors, at the same time ensuring that any obstacles that will limit women’s potential in giving are minimal. Domestic violence is one major obstacle that could hinder women involvement and negatively affect their capacity to show case their full potential” (SAVOLA, 2012b, p. 34).</p>
		Human Rights	<p>“Bank’s contracts specifically require contracting companies to abide by all national laws, including laws on the abolition of child labor and prevention of forced and compulsory labor” (NCB, 2012b, p. 39).</p> <p>“NCB adheres to internationally accepted principles of human rights relating to the abolition of child labor and prevention of forced and compulsory labor. NCB does not employ child labor in any circumstances and has not encountered any instances of forced or compulsory labor” (NCB, 2008, p. 39).</p>
			<p>“SAVOLA conducted food safety training for all staff in the fresh foods department... In cooperation with Reza Hygiene Chemicals, SAVOLA conducted training about the</p>

	Environmental Care	Safety and Waste Control	<p>appropriate use and application of all chemicals used for cleaning in our stores.” (SAVOLA, 2011, p. 80).</p>
		Environmental Protection	<p>“In 2011, NCB completed the installation of water-saving nozzles in more than 268 branches throughout the Kingdom.... Despite low cost of electricity, energy-saving technology has resulted in branch-level energy savings of approximately seven percent.... The past year saw the extension of recycling initiatives” (NCB, 2011, p. 20).</p>
5 th Period (2016-2022)	Socioeconomic Development	Social Empowerment	<p>“SABIC is fully committed to being a key enabler of the Saudi Vision 2030, particularly under our groundbreaking NUSANED local content initiative, by helping to create a value-added local manufacturing base, diversifying the national economy, create jobs and minimize dependency on imports” (SABIC, 2020, p. 62).</p>
		Education	<p>There are four financing centers spread across the Kingdom, which funded 2,171 female beneficiaries during 2016 to a total of SAR 6.85 million... AlAhli Entrepreneurs Program had trained 568 male and female entrepreneurs by the end of 2016... AlAhli Orphans Program continued to provide support and care for 600 male and female students. The year was also marked by launching the Self-Management Building Program to develop the personality of students in all aspects. The program has other services including health insurance, financial motivational rewards, library cards, and various recreational activities” (NCB, 2016, p. 42).</p>
		Health	<p>“Supporting the launch of an educational reference dictionary for children in cooperation with the Saudi Association of Sign Language Interpreters” (STC, 2018, p.42).</p>
			<p>“Education allowances were provided for around 358 children with special needs” (STC, 2019a, p. 43).</p> <p>“Our global Health Initiative, including 23 programs across eight countries benefiting 110,016 people this year, testified SABIC’s concern for the health and wellbeing of people in the communities in which we work, and society at large” (SABIC, 2019, p. 59).</p> <p>“Over the year, our contributions in Health and Wellness totaled 220 programs ranging from food bank support to provision of medical equipment and supplies, in addition to health awareness programs” (SABIC, 2020, p. 60).</p>

		<p>Culture and Sport</p>	<p>“In 2018, the company continued to play a leading role in sports sponsorship through the largest digital content platform in the region, Dawri Plus. Our sponsorship during the year includes Sponsorship of the Saudi Arabia Football Federation; Sponsorship of the Saudi Professional League, Sponsorship of the Custodian of the Two Holy Mosques Cup, STC Under 14s Tournament, Sponsorship of the Referees’ Committee of the Saudi Arabia Football Federation, and Sponsorship of Saudi teams.... The Company sponsored the 34th National Festival of Heritage and Culture in Janadriyah, in line with its support for national events and the preservation of the Kingdom’s cultural heritage.” (STC, 2018, p. 40).</p> <p>“During 2019, sport activities sponsorship cost accounts for SAR 83,245 Million” (STC, 2019a, p. 161).</p>
		<p>Volunteering</p>	<p>“NCB has been the first private company to approve the 30-hour yearly paid voluntary system for employees... During 2016, 518 male and female NCB employees volunteered for the equivalent of 2,238 hours in 15 cities around the Kingdom.... The Bank, for the first time, lunched the Professional Volunteer Campaign (Probono) for its male/female employees in Jeddah and Riyadh” (NCB, 2016, p. 42).</p> <p>“These programs engaged 2,531 SABIC volunteers who dedicated 10,874 volunteer hours for over 340,000 beneficiaries worldwide” (SABIC, 2019, p. 59).</p>
	<p>Philanthropy</p>	<p>Donations and Sponsorships</p>	<p>“This year, SABIC donated US\$57.5 million in community giving” (SABIC, 2017, p. 48).</p> <p>“The Company contributed 6 million riyals during the year to the National Entrepreneurship Institute, a national, independent, non-profit organization established by the Ministry of Energy and the General Organization for Technical and Vocational Training to help empower small and medium-sized entrepreneurs of both sexes” (STC, 2018, p. 42).</p>
<p>Fair Operating Practices</p>		<p>Diversity</p>	<p>“Panda has been working on maintaining a solid base of equality at the workplace through increasing equal hiring opportunities, with emphasis on women (851) and people with disabilities (329), increasing the number of women in senior positions, investing in recruitment process to encourage applications from candidates with diverse characteristics, gender, educational and cultural background. Our employees come from more than 40 nationalities and work harmoniously as a team to realize Panda objectives and goals” (SAVOLA, 2019, p. 68).</p> <p>“We employ over 26,000 people of over 40 nationalities... it is our duty to ensure and maintain a positive, balanced and fair work environment... we continue to focus on fostering a culture where every voice is heard, equal opportunities are the norm and everyone receives the same benefits and compensations for the same type of work” (SAVOLA, 2019, p. 58).</p>

		Equality	<p>“The Company’s annual contribution to the Saafah Foundation was SR 1 million. The foundation aims to promote the values of transparency, fairness, and justice in society, serving as a national resource for knowledge and experience in matters related to integrity and anticorruption” (STC, 2018, p. 40).</p>
			<p>“Specific programs this year included Girls Day which is a specific initiative to break down gender stereotypes and encourage girls interested in a future in science and technology”. (SABIC, 2017, p. 49).</p>
Environmental Care		Environmental Protection	<p>“Part of our Environmentally Sustainable Buildings is the water efficiency considerations include a future treatment plant capacity 700 m³/day. The water treatment plant will be treating gray water to be used for the flushing systems at our headquarter buildings” (STC, 2019b, p. 94).</p>
	Environmental Sustainability	<p>“This year, SABIC named February “Environment Protection Month” across our global operations. The theme was “Waste Free Environment”. We encouraged environmental projects at local government agencies, schools, and private organizations. SABIC volunteers took part in Environment Protection Month by collecting waste and support recycling efforts.... Members of our Process Safety and Environmental team helped spread awareness and celebration by organizing Earth Day Poster and Plastic bag recycling contests” (SABIC, 2017, p. 80).</p>	
		<p>“Part of this involved initiating a Sustainable Finance Working Group, NCB has been able to identify more than SAR 48 billion worth of eligible ‘green’ and ‘social’ assets. The Sustainable Finance Working Group will be managing and monitoring the allocation of proceeds towards eligible green and/or social projects” (NCB, 2021, p. 25).</p>	
		Environmental Sustainability	<p>“More than 170 employees devoted 2000 hours of volunteer time for the “Light of Our Future” program, educating students on the values of sustainable living – a core piece of SABIC’s global sustainability strategy” (SABIC, 2017, p. 80).</p>
Themes and Sub-Themes of CSR Logics (Rationales)			
Period	Theme	Sub-Theme	<i>Data Extracts</i>
1st Period (1954-1969)	Social Responsibility (SR)	Public Interest	<p>“This is one of the buildings to be erected by the bank to provide residential quarters to the public” (NCB, 1957, p. 1).</p>
<p>“Hence we have been hastening towards the contribution on all aspects and projects that exclusively aim at the uplift and welfare of the inhabitants” (NCB, 1955, p. 6).</p>			

Corporate Responsiveness (CR)	Social Development	"In view of the growing demand for the Saudi employees trained... an agreement has been arrived at between the Ministry of Education and the management of the bank to depute students to join universities of England" (NCB, 1960, p. 11).	
		"Illustration of the bank's role in providing comforts to pilgrims" (NCB, 1960, p. 1).	
	Social Needs	"This is part of our contributions that enables the public to find affordable homes" (NCB, 1958, p. 3).	
		"A scene of our grand building at Bab Sharif. This is one of NCB's buildings that we have constructed as part of our contribution to solve the housing problem" (NCB, 1955, p. 1).	
	Nationalism (N)	State's Objectives	"His Majesty's government rendered meritorious services towards the progress of the country...as a result, we are now in a better position to utilise our entire resources to the general uplift of the country" (NCB, 1957, p. 9).
		State's Objectives	"In realization of the aim of his Majesty's government to develop and promote productive and constructive activities in the country, our bank continued to encourage the establishment of productive and industrial projects" (NCB, 1958, p. 10).
		National Development Goals	"NCB have played his due part in this energetic activity and spared no moral or material aid indulging in the services of his Majesty's government, the capitalists, and businessmen of Saudi Arabia... The bank also took major lead in the field of construction" (NCB, 1955, p. 5).
		National Development Goals	"Loans and advances for bills discounted marked another record. This is a further indication of the financial facilities granted by the bank for the various industrial and development projects" (NCB, 1966, p. 17).
2 nd Period (1970-1979)	Social Responsibility (SR)	Social Development	"NCB fully recognizing the value and importance of training in the kingdom has, during the past year, introduced a development program to improve facilities and educational opportunities" (NCB, 1979, p. 12).
		Islamic Values	"Our bank continued to render its services to pilgrims... a service which the bank shares with honour and pride" (NCB, 1975, p. 36).
			"Every possible facility was made available for these visitors (Muslim Pilgrims)" (NCB, 1971, p. 11).
		Women Empowerment	"It has been a pleasure for our bank to have been able to offer more services and care for pilgrims" (NCB, 1974, p. 15).
		Women Empowerment	"The branches are staffed exclusively by fully trained female bankers to comply with legal and religious regulations" (NCB, 1979, p. 16).

	Corporate Responsiveness (CR)	Social Expectations	<p>“The bank continues to seek as many ways as possible to serve the corporate community and the general public in all of their financial needs as well as endeavouring to offer as good a service as possible” (NCB, 1977, p. 22).</p> <p>“The bank continues to seek as many ways as possible to serve the corporate community and the general public in all of their financial needs as well as endeavouring to offer as good a service as possible.... The bank is proud of its record in assisting Saudi entrepreneurship with venture capital with a view to building up an infrastructure of business enterprise within the kingdom” (NCB, 1977, pp. 22-23).</p>
	Nationalism (N)	State's Objectives	<p>“The investment of the government in higher education is beginning to beat fruit... the bank works to rapidly increase the number of highly trained personals” (NCB, 1972, p. 22).</p> <p>“In October, the government announced that it anticipated receiving 50 completed local hospitals plus five major hospitals within six months” (NCB, 1978, p. 10).</p>
		National Development Goals	<p>“Our bank continued its distinctive contribution to the economic growth and activities through project financing” (NCB, 1974, p. 20).</p> <p>“NCB is particularly pleased that loans and advances for local projects increased... The bank aspires to maintain this substantial growth in future years in order to play its part in assisting the infrastructure of the Kingdom and the health of its economy to improve and prosper” (NCB, 1978, p. 22).</p>
		Business Ethics (BE)	<p>“Last year we decided that all non-Saudi employees will receive pro-rate housing allowance payments based on years of service with the bank, became allowed to joining employee saving schemes and receiving professional training” (NCB, 1980, p. 22).</p> <p>“During 1987, NCB updated its employee benefit package and commenced job evaluation system in order to ensure that each employee is properly and fairly compensated” (NCB, 1978, p. 10).</p>
		Equality	
3 rd Period (1980-1999)	Social Responsibility (SR)	Public Interest	<p>“NCB is a Saudi organization, proud of its heritage, cognizant of its responsibilities to the community.... Our commitment to maintain a unique responsibility to the Saudi community” (NCB, 1992, p. 7).</p> <p>“We acknowledge our social responsibility to the public at large, especially here in Saudi Arabia” (SABIC, 1999, p. 15).</p>
		Social Development	<p>“In most cases, visitors to the bank watch a filmed documentary of NCB's contributions to and in the Kingdom's development efforts.... Out of a strong belief that a sound mind resides in a healthy body, the bank has particularly soft spot to sport” (NCB, 1988, p. 11).</p>

		<p>“NCB is a Saudi organization, proud of its heritage, cognizant of its responsibilities to the community.... Our commitment to maintain a unique responsibility to the Saudi community” (NCB, 1992, p. 7).</p>
	Islamic Values	<p>“SABIC's commitment to maintaining high ethical standards built around our Islamic principles” (SABIC, 1998, p. 14).</p>
		<p>“The Harvard University Islamic Investment Study is bringing the expertise of Harvard Business School, Law school and its Center for Middle Eastern Studies...NCB has given every encouragement to this study as it will benefit the whole Islamic financial community” (NCB, 1994, p. 20).</p>
	Women Empowerment	<p>“In its continuous efforts to serve the Saudi community even better, the NCB pioneered banking service facilities for Saudi women, who represent half of the total of our society” (NCB, 1980, p. 25).</p>
		<p>“The purpose of ladies branches is to help women make judicious use of their personal funds” (NCB, 1982, p. 21).</p>
Corporate Responsiveness (CR)	Social Needs	<p>“We have to have our own people to learn and rely on, rather than counting indefinitely upon others”. (SABIC, 1980, p. 32).</p>
		<p>“Training ratios were substantially up, with an increase in courses. Training Saudis for tomorrow challenges remains a primary commitment” (NCB, 1994, p. 24).</p>
Nationalism (N)	Social Expectations	<p>“We understand and respect the public's rising expectations regarding the impact of our operation and our products on the environment, and we are committed to protecting and enhancing the environment, wherever we work” (SABIC, 1996, p. 23).</p>
		<p>“NCB gave in 1994 both time and financial assistance in aid for many worthy causes, large and small, local and national, from promoting road safety to protecting the national culture” (NCB, 1994, p. 24).</p>
	State's Objectives	<p>“The corporate and industrial banking division continues to assist the development of the kingdom's basic industries through project financing” (NCB, 1994, p. 14).</p>
		<p>“The objective here is to enable the bank avail itself of qualified and competent personnel and also to augment the Saudization program” (NCB, 1988, p. 9).</p>
	National Development Goals	<p>“We continue to assist the development of the Kingdom's industries through project finance and provision of working capital” (NCB, 1994, p. 12).</p>
		<p>“SABIC is also contributing to Saudi Arabia's national goal for human resource development.... SABIC has a proven 20-year record of contributing to the kingdom's national goal for human resource development. The activity is called Saudization. Its objective is to utilize, develop and prepare Saudi Arabia's graduates to shoulder the</p>

			responsibilities and assimilate the technologies of advanced industrialization" (SABIC, 1997, p. 7,14)
4 th Period (2000-2015)		Public Interest	<p>“Serving our community is duty” (SAVOLA, 2008, p. 40).</p> <p>“Recognizing the importance of Savola’s involvement in developing communities where it operates, the Group Board adopted a resolution to allocate 1.0 percent of annual operating profits to support Corporate Social Responsibility programs” (SAVOLA, 2009, p. 34).</p>
			<p>“Million PCs” project, which aims to support the transformation of Saudi society into an information society by enabling one million Saudi families to own personal computers for home use” (STC, 2005, p. 45).</p>
		Social Development	<p>“The Endowed Chairs program aims to foster educational and scientific research, building on the belief that the foundation of research should result from a combination of application and modern theoretical scientific concepts” (NCB, 2011, p. 44).</p>
			<p>“Support was provided to 54 charity associations for Holy Quran teaching and 16 cooperative offices for Da’wa and Guidance and education of minorities as authorized by the Minister of Islamic Affairs” (NCB, 2008a).</p>
		Islamic Values	<p>“As per the teachings of Islam regarding social dealings and solidarity, STC organized 4 blood donation campaigns under the banner of “A drop of your blood can save a life” in collaboration with many hospitals” (STC, 2013, p. 33).</p>
			<p>“The empowerment of women is a subject of international interest, and Saudi Arabia is no exception” (NCB, 2012b, p. 38).</p>
		Women Empowerment	<p>“The campaign is aimed at spreading awareness on the role and importance of involving women in all sectors, at the same time ensuring that any obstacles that will limit women’s potential in giving are minimal” (SAVOLA, 2012b, p. 33).</p>
			<p>“SABIC’s support around the world included a donation of SR 8 million for the Pakistan earthquake victims. Just as in the case of its donation for the tsunami victims in 2004” (SABIC, 2005, p. 42).</p>
		Corporate Responsiveness (CR)	<p>“AlAhli Productive Families Program Aims to provide women from needy families with craft skills that will allow them to earn an income...AlAhli Orphans Program NCB provides support and sponsorship specifically for orphans” (NCB, 2008. P. 45,47).</p>
			<p>“In a kind gesture on its part, STC adopted a fund-raising campaign to the benefit of Prince Fahd bin Salman Charity for Kidney Failure Patients” (STC, 2007, p. 31).</p>

		<p>“The spirit of entrepreneurship is deeply rooted in Saudi Arabia’s economic history. Perhaps this is why NCB has always understood and supported small companies’ essential businesses that engender vibrant and healthy competition to the advantage of consumers and the economy as a whole” (NCB, 2009, p. 8).</p>
Nationalism (N)	State's Objectives	<p>“In line with our strategy and the government’s focus on strengthening Saudi Arabia’s small to medium size enterprise (SME) segment, the Business Banking division was restructured during 2005 with a dedicated Business Development unit formed in each region to expand the Bank’s reach and capability to serve and provide support to this important and growing sector” (NCB, 2005, p. 20).</p>
		<p>“AlAhli Entrepreneur program This program provides proper foundations to establish and sustain small enterprises, working in partnership with chambers of commerce, private universities and colleges, the Saudi Commission for Tourism, and the Technical and Vocational Training Corporation” (NCB, 2012, p. 42).</p>
	National Development Goals	<p>“We are committed to our continuing role in the Kingdom’s development, building skills and employment for Saudi nationals, and funding scientific research and medical initiatives” (SABIC, 2012b, p. 67).</p> <p>“Our community development mission is to introduce creative, innovative, non-profit programs that contribute to the country’s development... Contributing to the education and development of society is a major objective” (NCB, 2008, p. 44).</p>
Sustainability (S)	Environmental Care	<p>“NCB defines sustainability management as the integrated management of economic, environmental and social performance in a manner that optimizes value for business and society” (NCB, 2008b, p. 15).</p>
		<p>“Sustainability has moved to center stage in the world’s corporate thinking.... we are focused on two clear goals: To reduce our own operating footprint, with better use of raw resources, energy and water, and lower emissions; and to develop products and applications and solutions that respond to their own sustainability needs.” (SABIC, 2010, p. 7).</p>
	Future Generations	<p>“Sustainability has moved to center stage in the world’s corporate thinking.... we are focused on two clear goals: To reduce our own operating footprint, with better use of raw resources, energy and water, and lower emissions; and to develop products and applications and solutions that respond to their own sustainability needs.” (SABIC, 2010, p. 7).</p>
		<p>“We have a responsibility to reduce our environmental impact and take care of our planet for future generations” (SAVOLA, 2011)</p>
		<p>“Friend of the Environment is an environmental initiative by Panda that in 2014 focused on conserving water” (SAVOLA, 2014, p. 31).</p>

		Resource Preservation	“We are continually adding to our population, but our natural resources are in decline. However wisely and economically these are consumed, there is still a detrimental effect on the natural environment” (NCB, 2009, p. 19).
Business Ethics (BE)	Diversity		“We achieved meaningful improvements in global gender diversity led by our first female hires in Riyadh” (SABIC, 2013b, p. 87).
			“Diverse organizations benefit from different perspectives and complementary cultural characteristics.....that is why we continue to focus on promoting diversity among our people: by gender, by age, and by nationality” (SABIC, 2016, p. 39).
	Equality		“The focus of the center is training and employing individuals with disabilities which will eventually cater towards a workplace with equal opportunity. Makeen center is meant to empower people with disabilities to find jobs not only in Savola but also in other companies” (SAVOLA, 2012b, p. 35).
			“Our Fair Employment Practices Policy not only requires compliance with all labor and employment laws in each country where we employ people, but also sets a standard of behaviour that respects all people” (SABIC, 2014, p. 19).
Internationalism (I)	Global Agenda		“NCB adheres to internationally accepted principles of human rights relating to the abolition of child labor and prevention of forced and compulsory labor” (NCB, 2008, p. 39).
			“The empowerment of women is a subject of international interest, and Saudi Arabia is no exception” (NCB, 2009, p. 36).
	International Standards		“We will adhere to the guidelines of the ISO 14000 environmental certification. And we will support proven international environmental programs such as Responsible Care” (SABIC, 1999, p. 15).
			“Our aim is to utilize the benefits provided by the International Global Reporting Initiative (GRI) and to allow better insight into specific areas of our operations” (SAVOLA, 2011, 41).
5 th Period (2016-2022)	Social Responsibility (SR)	Public Interest	“The Bank also participated in multiple initiatives with a total value of SAR 49.1 million, making a direct impact on society and contributing to Saudi Arabia’s initiatives in corporate responsibility” (NCB, 2017, p. 26).
			“We therefore undertake a broad variety of initiatives to deliver a cleaner, greener company through our newly established flagship CSR body, the Savola World Foundation. These initiatives aim to deliver lasting change for our people, the Kingdom and the community we serve” (SAVOLA, 2020a).

		Social Development	<p>“Whether volunteering to help local communities, donating to good causes, or empowering future generations through educational initiative, our CSR efforts always focus on sustainability and enduring impact” (SABIC, 2017, p. 48).</p>
		Women Empowerment	<p>“STC continues its social responsibility achievements, while enhancing growth in new unconventional tracks to enrich community life.... STC maximized and sustained the impact of social responsibility programs” (STC, 2019a, p. 44).</p>
		State's Objectives	<p>“Launched the “Tawakkali wa intaliqui” (Have Faith and Drive) initiative to empower women to drive and increase awareness of traffic safety rules, in support of the implementation of the Royal Order to allow women to drive” (STC, 2018, p. 42).</p>
		National Development Goals	<p>“This program aims to empower women, develop their skills, raise their efficiency, and invest their energies in line with the Kingdom’s vision to increase women’s participation in the labor market to 30%. In 2019 alone, 866 women in cities across the Kingdom were trained in various crafts, including traditional and handicrafts” (NCB, 2019, p. 68).</p>
		Nationalism (N)	<p>“Promoting Saudi Arabia’s sustainability agenda is one of the most important contributions we can make to the successful achievement of Saudi Vision 2030” (SABIC, 2018, p. 4).</p>
			<p>NCB developed and refined its corporate responsibility strategy over the years by making already successful programs even more impactful and influential. In Ahalina, NCB has focused on empowering community groups in support of the national economy in line with Saudi Vision 2030” (NCB, 2019, p. 28).</p>
		Sustainability (S)	<p>“Launched the “Tawakkali wa intaliqui” (Have Faith and Drive) initiative to empower women to drive and increase awareness of traffic safety rules, in support of the implementation of the Royal Order to allow women to drive” (STC, 2018, p. 42).</p>
			<p>“The new venture will constitute a major boost for Saudi Vision 2030, generating economic prosperity by boosting our investment capacity, diversifying the economy and creating jobs for Saudi nationals” (SABIC, 2017, p. 15).</p>
			<p>“Sustainable consumption and production can also contribute substantially to poverty alleviation and the transition towards low-carbon and green economies” (STC, 2020, p. 43).</p>
			<p>“As part of our social responsibility programs, waste-Free Environment highlights the significance of waste recycling, operating in several cities in Saudi Arabia as well as in other countries” (SABIC, 2016, p. 37).</p>
			<p>“Wherever we operate, we look to develop long-term mutually beneficial partnerships with local communities, with a sustainable approach that delivers lasting value, and innovative programs to meet community needs” (SABIC, 2019, p. 58).</p>
			<p>“The Talent Incubation Program, this enables recent graduates to become leaders of the future and seeks to keep the leadership pipeline active. Through this program we provide</p>

Corporate Citizenship (CC)			<p>new graduates with a variety of job tasks, wide professional exposure and the opportunity to work, not only at stc, but also for KSA's most valuable companies" (STC, 2020, p. 114).</p>
		Resource Preservation	<p>"Our Negaderha program is a food waste prevention and reduction scheme developed to address food waste on a national basis. Savola partnered with the United Nations Environment Programme (UNEP), the Waste and Resources Action Program (WRAP), and Ita'am Food Bank to create Negaderha, which aims to tackle food waste both in households and in the HORECA (hotels, restaurants and cafés) sector" (SAVOLA, 2017, p. 38).</p>
			<p>"Sustainable consumption and production is about doing more and better with less. It is also about decoupling economic growth from environmental degradation, increasing resource efficiency and promoting sustainable lifestyles" (STC, 2020, p. 43).</p>
		Localizing Global Agenda	<p>"STC adopted the United Nations Sustainable Development Goals and conducted an assessment of the goals it can contribute to achieving. Next, STC linked those goals with its sustainability approach... the goal of measuring the social, environmental, and economic impacts of projects. STC's journey during the year was culminated by joining the Global Reporting Initiative (GRI)" (STC, 2019, p. 44).</p>
			<p>"In line with global SDGs, our global CSR strategic tool, RAISE, guides our approach to charitable donations, sponsorships, partnerships and employee-volunteer programs. SABIC's four priority focus areas allow us to direct our efforts towards addressing global mega-trends, including impacts from climate change, trends in urbanization and consumerism, and advances in economics and technology" (SABIC, 2022, p. 60).</p>
			<p>"We have shifted from a culture of direct support and assistance to empowerment, opening new windows of hope for maximizing expectations and the impact of programs, and enabling technology to serve sustainability projects" (STC, 2018, p. 40).</p>
		Social Welfare	<p>"As part of our strategy for serving communities, we focus on specific, strategic, timely issues, looking to achieve clear and tangible impact which will prove of lasting value, changing things for the better, for good... SABIC not only believes in education for the benefits it brings to society, but also has a clear vested interest in trying to engage the citizens of the future in learning which will help produce the kind of skills and capabilities we will need to sustain our success in the future" (SABIC, 2016, p. 36).</p>