

**CORPORATE SOCIAL RESPONSIBILITY:
TOOLS, DRIVERS, AND ENABLERS IN THE EMIRATE OF
DUBAI**

المسؤولية الاجتماعية للشركات: الأدوات, الدوافع والعوامل المساعدة في إمارة دبي

By

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ABSTRACT

As the calls to businesses to be socially responsible become more urgent, the main debate in academia has moved away from attempts to reaching a unified definition of Corporate Social Responsibility (CSR) towards efforts to understanding how businesses can implement CSR more effectively. Existing literature proposes that for organisations to become more corporately responsible, significant links need to be established between CSR and HRM. "...an alliance of legal, PR and HR departments can be the key to successfully implementing CSR initiatives." (Redington 2005:48). Perceptions regarding CSR, its tools, drivers and enablers, are explored through an empirical study of organisations operating in the rapidly emerging economy of the emirate of Dubai. The results show that though the phenomenon of CSR in the emirate has transformed from solely philanthropy to organisations seeking to roll out their CSR initiatives through a more cohesive CSR strategy, the challenge lies in developing significant multiple and explicit CSR and HRM links.

ملخص

ان الجهود المبذولة تجاه المعرفة على اسلوب تنفيذ نشاطات CSR(الجمعيات التعاونية الاجتماعية) بشكل مؤثر و فعال من خلال الحلقات العلمية بدل المعرفة المتفق عليها بشكل عمومي والادب الحالي يتطلب توفير اكثر المسؤولية من الادارات النشاطية تجاه تنسيق التعاون الشامل بين فئات CSR و العلاقات العامة و الايدي العاملة و هو مفتاح الفوز والنجاح. وبخصوص ذلك تم الاطلاع على عادات و محركات من خلال الفئات النشاطية التي تعمل في مجال المعيشة الناشئة و المتقدمة داخل دولة الامارات العربية المتحدة و النتائج تدل على ان شعبة CSR لم تقتصر فقط على الاعمال الرفاهية بل يتطلب التخطيط المحكم لتنفيذ CSR و في ذلك هناك ايجاد حل مناسب لتقويم التنسيق و الارتباط الشامل بين حلقات CSR (الجمعيات التعاونية الاجتماعية) و ادارة العلاقات البشرية.

TABLE OF CONTENTS

1. INTRODUCTION.....	1
1.1. Problem Statement	3
1.2. Aims	3
1.3. Objectives	4
1.4. Research Questions	4
1.5. Scope	5
2. LITERATURE REVIEW	6
2.1. Defining Corporate Social Responsibility.....	6
2.2. Corporate Social Responsibility Theories & Frameworks.....	9
2.2.1. <i>CSR Theories</i>	9
2.2.2. <i>CSR Frameworks</i>	10
2.2.2.1. Value, Balance & Accountability Framework	10
2.2.2.2. Whooley’s Four Fold CSR Framework	11
2.3. Drivers, Enablers & Tools of CSR	12
2.4. CSR & HRM Links.....	15
2.5. CSR & Leadership	17
2.6. CSR in Emerging Economies: The Case of Dubai	19
2.6.1. <i>Defining the National Business System</i>	19
2.6.2. <i>National Business System and Corporate Social Responsibility</i>	20
3. METHODOLOGY.....	23
4. ANALYSIS OF RESULTS	27
4.1. Interview Findings	30
4.1.1. <i>Defining CSR</i>	30
4.1.2. <i>CSR Strategy</i>	32
4.1.3. <i>Community Engagement</i>	36
4.1.4. <i>CSR and Leadership</i>	38
4.1.5. <i>CSR and HRM Links</i>	40
4.1.6. <i>CSR Measurement & Monitoring</i>	43
4.1.7. <i>CSR Areas of Neglect & Challenges/Barriers</i>	45

4.1.8.	<i>CSR Tools/Activities</i>	48
4.2.	Survey Results	50
4.2.1.	<i>CSR and HRM Links</i>	50
4.2.2.	<i>CSR Measures</i>	51
4.2.3.	<i>CSR Tools/Activities</i>	51
4.2.4.	<i>CSR Barriers</i>	52
4.2.5.	<i>CSR Enablers</i>	53
4.2.6.	<i>CSR Drivers</i>	54
5.	DISCUSSION	56
6.	CONCLUSIONS & RECOMMENDATIONS	61
7.	MANAGEMENT RECOMMENDATIONS	64
7.1.	Researchers	64
7.1.1.	<i>Recommendations for Future Research</i>	64
7.2.	HRM.....	64
7.3.	CSR Leadership	64
7.4.	Government Policy Makers	65
ANNEXURE	I	
Annexure I.....	I	
<i>Appendix I - The Research Process Onion</i>	<i>I</i>	
<i>Appendix II (i) a - Interview Invitation-Cover Letter</i>	<i>II</i>	
<i>Appendix II (i) b - Survey Invitation-Cover Letter</i>	<i>IV</i>	
<i>Appendix II (ii) Interview Questions</i>	<i>V</i>	
<i>Appendix III - Sample Characteristics (Interviews)</i>	<i>VI</i>	
<i>Appendix IV – Survey Questionnaire</i>	<i>VII</i>	
Annexure II (a)	XII	
Annexure II (b).....	XIV	
Annexure III	XV	
<i>Survey Respondent Demographic Profile</i>	<i>XV</i>	
REFERENCES	XVIII	

LIST OF FIGURES

FIGURE 2-1 : THE CSR PYRAMID.....	7
FIGURE 2-2 : THE VBA MODEL.....	11
FIGURE 2-3 : CORPORATE SOCIAL RESPONSIBILITY INDEX.....	12
FIGURE 2-4 : THE FOUR LEVELS OF INSTITUTIONAL DRIVERS.....	14
BOX 2-5	15
FIGURE 2-6 : VALUE NEGLECT & VALUE ATTUNEMENT MODEL.....	18
FIGURE 4-1 : MEASUREMENT/REPORTING TOOL MATRIX.....	45

LIST OF TABLES

TABLE 1-1 : EVENTS INVENTORY 2010	2
TABLE 2-1 : TIMELINE OF EPISTEMOLOGICAL DEVELOPMENTS IN CSR	8
TABLE 2-2 : DRIVERS / FOCUS AREAS / CHALLENGES OF CSR	21
TABLE 3-1 : RESPONSE STATISTICS	25
TABLE 4-1 : INTERVIEW SAMPLE PROFILE - COMPANY INFORMATION & KEY CSR TRAITS.....	28
TABLE 4-2: RESPONDENT FIRMS CSR STRATEGIES	36
TABLE 4-3 : COMMUNITY MEMBERS.....	37
TABLE 4-4 : KEY CSR ACTIVITIES.....	49

1. INTRODUCTION

“The pursuit of maximum profit seems destined to prevail” (Scheffer 2010). Statements such as these present a very bleak future for Corporate Social Responsibility (CSR). An inventory of events in the year 2010, shown in Table 1-1, with environmental disasters such as the oil rig explosion of Deepwater Horizon in the Gulf of Mexico, corporate misdemeanors such as “disproportionate self reward” in the banking sector and an unethical vantage point taken by the pharmaceutical industry to invent a false pandemic flu in an effort to maximize profits by selling medicines highlights the absence of corporate social responsibility at the level of the corporate entity as well as on the macro level of policy makers (Goswami 2010). The Commission of the European Communities (2002) CSR typology of triple bottom line and Whooley’s (2004: cited in Jones et al 2005) four fold CSR classification of community, environment, market place and work place have been used to delineate the CSR lags during the time period 2010.

Poverty and under-development remain a core global issue. 2.65 billion people in the world barely sustain themselves on less than \$2 per day, despite a total budget spent of approximately \$1 trillion on developmental aid by the United Nations (UN) since its inception (Hopkins 2007). Hopkins (2007) argues that the failure lies not on the part of the UN and its umbrella of international donor agencies, which operate on a budget that is miniscule compared to the profits of multinationals, but on the part of large corporations who are reluctant to act on CSR. He further points out that it is not at the micro level where corporations are failing to contribute towards development; on the contrary philanthropic donations by multinational enterprises is on the increase, as was evident from the gargantuan response of US corporations that raised about \$400 million in donations in the wake of the 2005 Asian Tsunami over only a matter of few weeks, rather the reluctance to act on CSR by these corporations is more at the macro policy level. As argued by Dahlsrud (2006) the challenge lies not so much in defining corporate social responsibility but in corporations developing their understanding of how CSR is construed in a specific social context and how to incorporate this social construct in the strategic business plans of the company. Perceptions towards CSR and the key drivers for companies pursuing CSR are varied across the globe, for instance the key drivers in the Middle East and Africa stem from domestic pressures, the regulatory environment and corporate governance

whilst in Asia, global pressures and strategy for competitive advantage are thought to be more predominant (Hopkins 2007).

Table 1-1 : Events Inventory 2010

	Events	CSR Lags
Events Inventory 2010		
January	2009 Flu Pandemic was a 'False pandemic': an announcement by the Council of Europe's Head of Health Affairs.	Social / Community
February	Banking sector reform: a central theme in the World Economic forum as a consequence of world reaction to 'disproportionate self reward'	Economic / Market Place
April	Explosion of Deepwater Horizon	Environment
September	Eviction of slum-dwellers in India for the 2010 Common Wealth Games	Social / Community
December	Delegates failed to reach an agreement at the UN Climate Change Conference in Mexico	Environment

Adapted from: Goswami (2010). *The year that was*. Turning Points 2010 Khaleej Times. Dubai: Galadari Printing & Publishing pp8-19.

The calls to businesses to become socially responsible today are more significant than ever. Smith (2003) points out that though the 1960's and 1970's are noted as an era of peak interest in CSR, the need for businesses to devote greater attention to corporate social responsibility is most urgent today with pressure on businesses to deliver tangible CSR results in the form of audits and stakeholder engagements. The pervasive impact of business criticism due to globalisation and the recognition that governments have failed to address social problems are the antecedents to the urgency of CSR today (Smith 2003). Though the literature seems to be at a "cross roads" in regard to whether CSR will become more embedded in organisations or whether it will remain a superficial concept (Smith and Ward 2007), the general consensus is that the discussion is no longer about defining CSR and whether a substantial commitment to CSR

should be made, but on how businesses will become more socially responsible (Smith 2003; Dahlsrud 2006)

CSR is predominantly philanthropic in the U.A.E (Hopkins 2007). Culture is the primary influence on CSR with roots in the religion of Islam which places strong emphasis on charity i.e., giving to the poor and the underprivileged. Though there is greater awareness towards CSR in the Middle East in terms of seminars and conferences as well as the establishment of CSR bodies namely; Dubai Chamber Centre for Responsible Business (CRB) (Dubai Chamber of Commerce and Industry 2011) and Arabia CSR Network (Arabia CSR Network 2010), Hopkins (2007) argues that stakeholder dialogue, transparency and accountability in the Middle East are still lacking.

1.1. Problem Statement

‘Perceptions regarding Corporate Social Responsibility: the tools, drivers and enablers in the emirate of Dubai’ is the focus of the research for this MSc dissertation. The principal argument being advanced is that perceptions and opinions regarding corporate social responsibility vary across the globe. The meaning of CSR and how it is generally understood by companies is diverse and to an extent idiosyncratic across countries and regions. Within different industries and country contexts, an array of CSR tools, drivers and enablers are used by business entities. Since there is a plethora of viewpoints regarding CSR and its application among practitioners as well as a dearth of ‘theoretically grounded research’ (De Bakker, Groenewegen and Hond 2005) within distinct organisational settings, the aim of this dissertation is to not only to determine how the U.A.E. perceives and characterises Corporate Social Responsibility but also how CSR initiatives are developed and implemented in defined organisational contexts within the U.A.E.

1.2. Aims

This dissertation research study aims to identify and understand perceptions regarding the important characteristics of CSR, its antecedents and enabling factors in the U.A.E. context.

1.3. Objectives

- ✦ To establish an understanding regarding the important characteristics of Corporate Social Responsibility.
- ✦ To delineate the CSR drivers, tools and enablers across different industries.
- ✦ To identify the challenges and barriers companies face in developing and implementing their CSR initiatives.
- ✦ To develop a framework that represents the varied aspects of perceptions of CSR in the U.A.E.

1.4. Research Questions

The central aim of the research for this dissertation is to find out how organisations in the U.A.E, with a specific regional focus on the emirate of Dubai, participants' perceptions of Corporate Social Responsibility (CSR) and how CSR initiatives are developed and implemented in defined organisational contexts.

The research aims to investigate the following specific research questions:

- ✦ Do organisations vary in their conceptual understanding of CSR or is there congruence in their CSR definitions?
- ✦ Do industry differences bring about heterogeneity in CSR actions of organisations operating in different industries?
- ✦ Is leadership a significant enabler for CSR development and implementation?
- ✦ Does the presence of a formal CSR strategy act as an enabler to an organisation's orientation towards CSR?
- ✦ Do organisations with a formal CSR strategy also have the tools in place for CSR measurement and monitoring?
- ✦ What significant links (if any) exist between CSR and Human Resource Management (HRM)?
- ✦ What are the major CSR challenges and areas of neglect in the emirate of Dubai?

1.5. Scope

The scope of study is limited to analysing CSR in the U.A.E within the geographical boundaries of Dubai with empirical investigation conducted in the private sector of the emirate of Dubai.

This dissertation begins with an overview of CSR and briefly discusses the epistemological developments in CSR from the 1950s to the present date. Section 2 critically evaluates the empirical evidence on CSR tools, drivers and enablers and explores in detail linkages between CSR and leadership, CSR and strategy, and CSR and HRM policy. CSR in emerging economies, specifically in the context of the emirate of Dubai, is summarised in section 2.6. Section 3 delineates the research methodology utilised, followed by analyses of the interview and survey data collected in section 4. The dissertation concludes with a discussion on the implications of the research as well as suggestions for future research.

2. LITERATURE REVIEW

2.1. Defining Corporate Social Responsibility

What CSR means is a contested and widely debated topic of research. Despite the ascension of the modern era of CSR in the 1950s (Carroll 1999) and the proliferation of concepts during the 1960s and 1970s (Carroll 2008), heterogeneity in definitions of CSR remains. As Crane, McWilliams, Matten, Moon and Siegel (2008: 4) have pointed out; “For a subject that has been studied for so long ... researchers still do not share a common definition ...” A multiplicity of CSR definitions abound in academic and business circles alike as is evident from Dahlsrud’s (2006) study in which he found 37 definitions of CSR stated in the literature from 1980 to 2003. Table 2.1 displays a timeline of definitions as the field of inquiry progressed from its early evolutionary stage to the current stage of researchers attempting to formulate an integrative framework of corporate social responsibility (Schwartz and Carroll 2008).

CSR as an idea rests inherently in the Anglo-American context. Though it has wide global acceptance, many companies outside the United States tend to use the term ‘Corporate Responsibility’ rather than ‘Corporate Social Responsibility’ (Crane et al 2008). The term CSR has a myriad of meanings across different national and business contexts. The most widely understood concept of CSR is Carroll’s (1979) four pronged approach to CSR whereby a businesses’ responsibility towards the society encompasses the fulfillment of economic, legal, ethical and discretionary expectations. The author goes on to explain these expectations; economic expectation refers to businesses’ responsibility to make a profit, legal expectation entails obeying the laws, ethical responsibility encompasses companies following practices that go beyond the requirements set by the legal framework and discretionary expectations, that was later termed by the author as ‘voluntary’ (Carroll 1983) involves activities that businesses carry out that are neither directed by law nor by ethics but those that individual managers and or corporations take up in their fulfillment of expectations towards society and are predominantly driven by social norms. The definition was further refined in 1991 and represented in the form of a pyramid with economic responsibility at its base and the replacement of the term ‘voluntary’ with ‘philanthropic activities’ (Carroll 1991).

The CSR pyramid is illustrated in the figure below.

Figure 2-1 : The CSR Pyramid



Source: Carroll, Corporate Social Responsibility Evolution of a Definitional Construct, *Business and Society*, 38(3)pp.268-295 (1999)

The Commission of the European Communities (CEC) (2002) advocates a ‘triple bottom line’ approach to CSR. According to this approach a company’s responsibility extends beyond its legal duties and economic aims towards a wider gamut of social and environmental responsibilities. The CEC approach to CSR is two dimensional with socially responsible activities falling either within a firm’s internal environment or extending to stakeholders external to the firm. An array of practices falls under the internal dimension, namely; human resource management, health and safety at work, adaptation to change and management of environmental impacts whilst the external dimension entails socially responsible practices that embrace a wider range of stakeholders namely the local community, business partners, consumers, suppliers and environment (Commission of the European Communities 2001). Despite heterogeneity in CSR definitions, a review of the literature yields certain defining traits of CSR. These traits are

classified as ‘dimensions’ by some (e.g. Dahlsrud 2006) and ‘core characteristics’ by others (e.g. Crane et al 2008), which are namely; voluntarism, going beyond philanthropy, management of externalities, addressing a multiplicity of stake holders and following business practices that result in an alignment of social, economic, and environmental responsibilities.

Table 2-1 : Timeline of Epistemological Developments in CSR

Time Period	Epistemological Development	Domain Concepts / Themes	Source
Timeline of Epistemological Developments in CSR			
Pre 1950s	-	Philanthropic era	(Murphy 1978)
1950s	Start of Modern Era	Social Responsibilities of Businessmen (SR)	(Bowen 1953)
1960s	Formalisation of Definitions	Iron law of responsibility	(Davis 1960)
		Notion of Corporate Citizenship	(McGuire 1963)
		Idea of Voluntarism	(Walton 1967)
1970s	Proliferation of definitions	Four pronged view: conventional wisdom, profit maximisation, utility maximisation and lexicographic utility theory	(Johnson 1971)
		Practitioner view point: inner, intermediate and outer circle of SR	(Committee for Economic Development 1971)
		Notion of enlightened self interest	(Steiner 1971)
		Going beyond economic, technical and legal responsibilities	(Davis 1973)
		Four fold approach: economic, legal, ethical and discretionary expectations	(Carroll 1979)
1980-2002	Development of alternative themes and models / frameworks	Corporate Social Responsibility Corporate Social Responsiveness Stakeholder Model Corporate Social Performance (CSP) Corporate Social Rectitude Sustainable Development Triple Bottom Line Corporate Citizenship	(De Bakker et al 2005: 288)
2002 onwards	Search for a Business and Society Paradigm begins	The VBA Model (value, balance and accountability)	(Schwartz and Carroll 2008: 175)

2.2. Corporate Social Responsibility Theories & Frameworks

2.2.1. CSR Theories

Out of all the themes, theories and models of corporate social responsibility, the four most dominant theories that emerge from a review of literature are namely; the notion of corporate social performance (CSP), shareholder value theory, stakeholder perspective, and, more recently, the corporate citizenship view.

The notable feature of the Corporate Social theory is that it operationalises the concept of CSR into distinct principles, processes and outcomes of corporate behavior. Proposed by Wood (1991) the model emphasises principles of CSR on an institutional, organisational and individual level whereby the ‘institutional principle’ accords social legitimacy to the business organization, public policy is brought to the fore through the organisational level whilst the ‘individual principle’ implies personal responsibility on part of managers to carry out socially responsible activities. The model categorises processes of CSR under three main classifications namely; an environmental scan, stakeholder analysis and issue management as well as delineates specific CSR outcomes such as social programs and policies. Though the CSP theory has contributed significantly in terms of building CSR in to a comprehensive model of processes and outcomes that are measurable, however, critics argue that it does not take into account ethical responsibilities of businesses (Mele 2008).

Proponents of shareholder value theories (e.g., Rappaport 1986) assert that the only responsibility of businesses is the maximisation of shareholder returns. Any other social activity, they contend, can only be undertaken if either it is pertinent to carry out the activity as part of the legal framework or if it increases shareholder value. Taken to an extreme this view point meant that any attempt to serve society was considered as not fulfilling the primary responsibility that a business has towards its shareholders, which is wealth maximisation. This was a dominant belief and was commonly held until the 1970s. However, with notions of ‘enlightened self interest’ (Keim 1978) and ‘enlightened value maximisation’ (Jensen 2000), the general consensus is that CSR can be strategic and that strategic corporate social responsibility can result in shareholder value maximisation provided that corporations engage in those social activities that support the

core business of a firm and are able to determine an optimal level of CSR through a cost-benefit analysis (Burke and Logsdon 1996; McWilliams and Siegel 2001). To what extent this is considered as true CSR is questionable and open to debate.

The stakeholder perspective of CSR is based on the premise that corporations have a responsibility not just towards their shareholders but also towards other groups and or individuals who are affected directly and or indirectly by the corporations' business operations. The notion of CSR from a stakeholder perspective is guided by certain key principles, namely; the 'principle of corporate rights', 'principle of corporate effects' and 'stakeholder management' (Evan and Freeman 1988). Monitoring of stakeholder interests and open communication with all stakeholder groups is considered a vital business activity under this perspective (Clarkson Center for Business Ethics 1999).

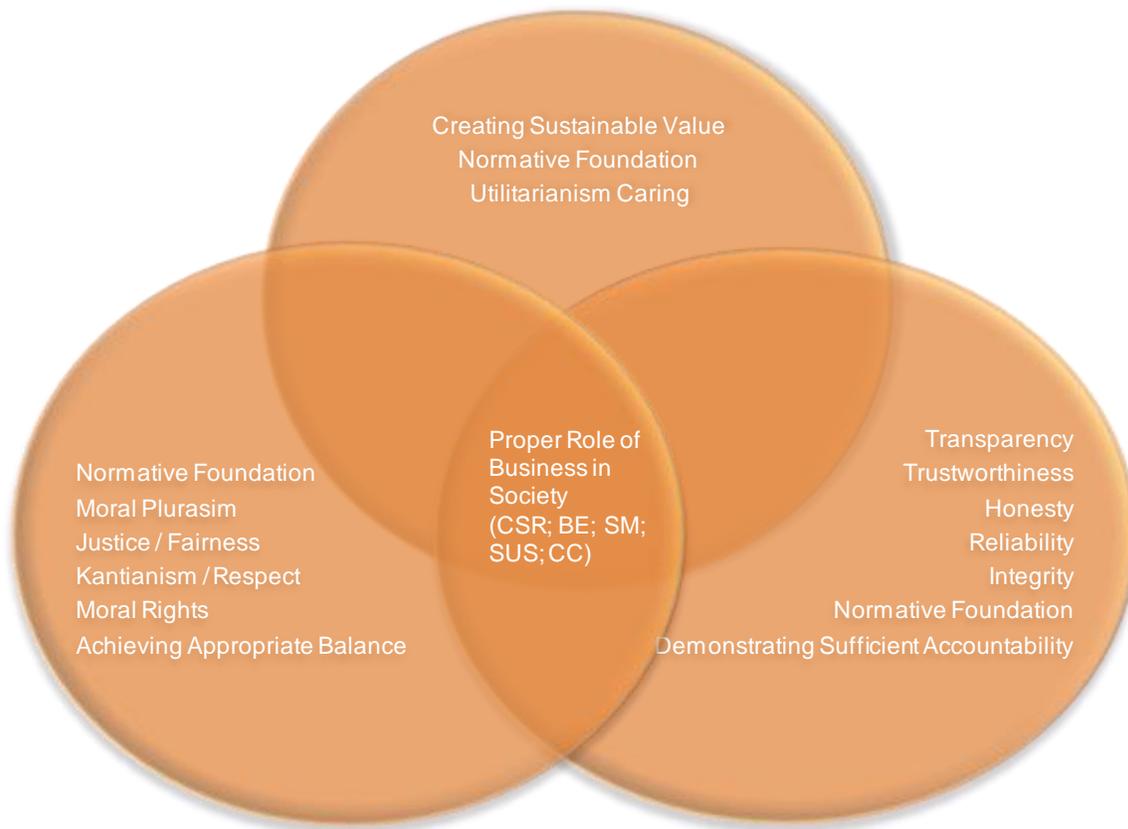
Corporate citizenship as a phenomenon has taken recent prominence, however academics seem divided on the issue whether corporate citizenship is a component of CSR, as argued by Carroll (1991) who correlates corporate citizenship (CC) with the philanthropic component of his four fold CSR definition, or whether corporate citizenship goes beyond CSR in a way that CSR looks at responsibilities towards a society from an external vantage point whilst CC sees business as a citizen of the society itself with rights, duties and obligations (Mele 2008).

2.2.2. CSR Frameworks

2.2.2.1. Value, Balance & Accountability Framework

Proposed by Schwartz and Carrol (2008), the unique feature of this framework is that it brings together the various CSR theories under one unified model. The core concepts of value, balance and accountability, each with a different degree of emphasis in different CSR theories, are integrated in this framework, for example, value which refers to 'net societal value' in the VBA model goes beyond enlightened value maximisation of the shareholder perspective by taking into account long term value created for both the firm as well as society. Similarly, whilst balance is a major concern in the stakeholder theory, the issue of integrating ethical normative aspects of a business activity is ignored in the CSP theory. The VBA model however places an equal emphasis on all three core concepts, thus bringing together a more integrated approach to business and society. A pictorial representation of the model is given in Figure 2-2 below.

Figure 2-2 : The VBA Model

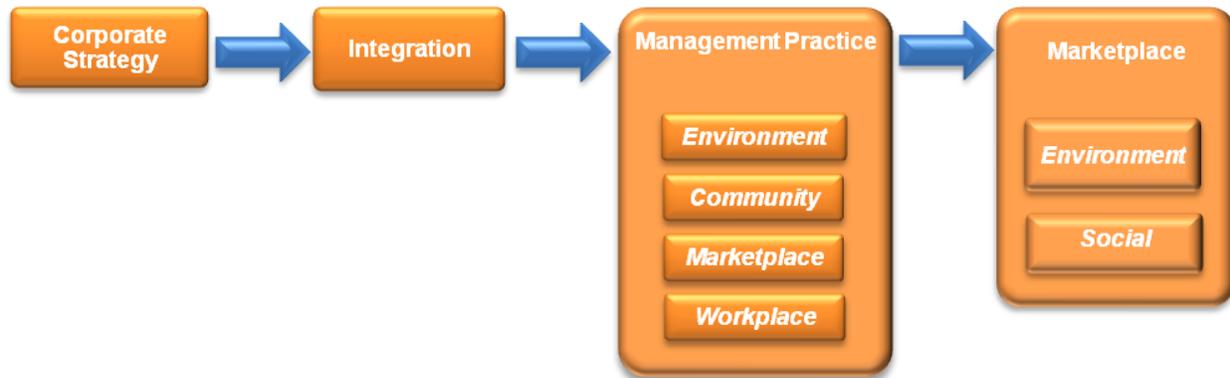


Source: Schwartz and Carroll, Integrating and Unifying Competing and Complementary Frameworks: The Search for a Common Core in the Business and Society Field, *Business and Society*, 47(2) pp.148-186 (2008:175)

2.2.2.2. Whooley's Four Fold CSR Framework

According to this framework there are four main areas of corporate social responsibility; namely, market place, work place, community and environment. The utility of the framework lies in its integration of various stakeholder group interests in each of these areas to a firm's business strategy (Whooley 2004). Figure 2-3 highlights the four fold framework utilised in the Corporate Responsibility Index developed by Business in the Community (BITC) in 2002 to evaluate embeddedness of CSR practices in companies' corporate strategy (St James Ethics Center u.d).

Figure 2-3 : Corporate Social Responsibility Index



Source: St James Ethics Centre, Executive Summary-Corporate Responsibility Index 2009, (u.d).

2.3. Drivers, Enablers & Tools of CSR

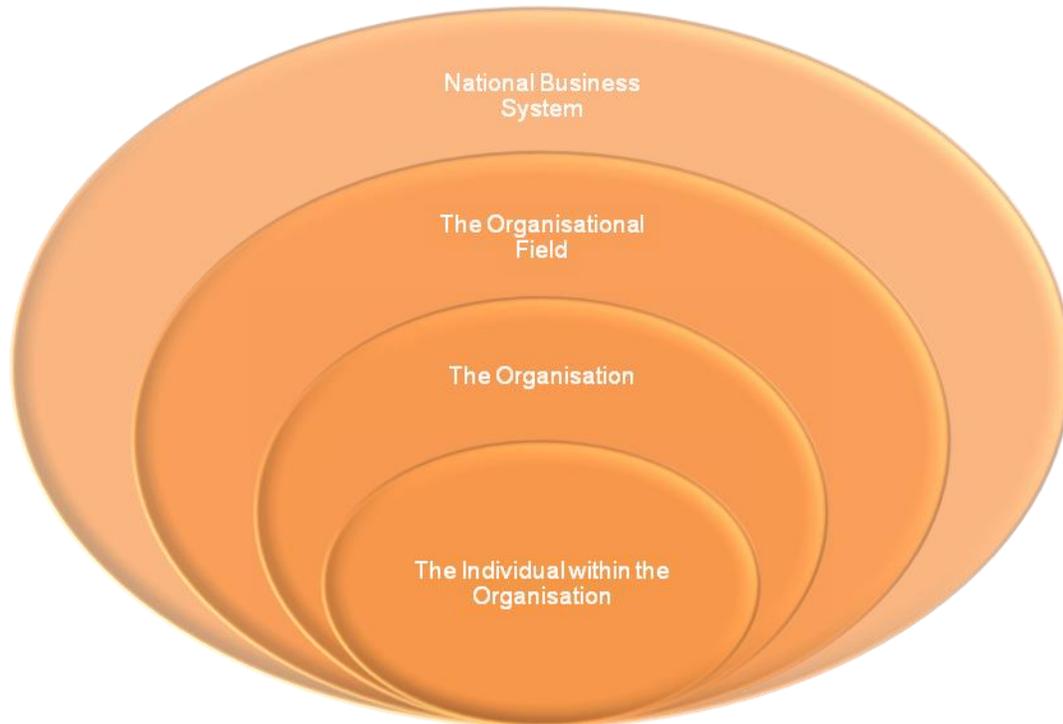
Galbreath's (2010) study of firms in the manufacturing and service sectors of the Australian economy found that the process of formal strategic planning and a firm's culture were two main enablers of an organisation's orientation towards corporate social responsibility. The argument put forth by the author was that formal strategic planning was linked to CSR in three fundamental ways, namely; the commitment of resources, systematic monitoring of stakeholder needs and expectations in regards to corporate social responsibility and functional coordination of all departments in an organisation to gauge and respond to stakeholder CSR demands. The study reported that organisations that have a formal approach to strategic planning implement CSR policy and practice more effectively. The formal planning process facilitates in developing an in-depth insight into stakeholder CSR demands. Furthermore, the study also found that a humanistic culture has a positive impact on CSR by encouraging employees to not only be concerned about their own needs but to also be empathic towards the needs of others.

Godfrey, Hatch and Hansen (2010) hypothesised four main CSR drivers, namely; beneficence (financial returns, industry growth and industry concentration), profitability, insurance and heterogeneity. However in their study they refer to CSR as 'CSRs' which they define as a set of distinct corporate responsibility actions and or behaviours. It was hypothesised

that CSRs is positively associated with beneficence i.e., higher levels of financial returns, higher levels of industry growth and a stable environment. The profitability argument proposed that organisations that are already following strategies based on intangible assets, such as brand equity and good employee relations, are more likely to have higher levels of CSRs. The insurance argument was based on the premise that positive CSRs protect the profit base of an organisation's intangible assets in the sense that socially responsible behaviour by a firm provides an insurance cover against negative impacts of a firm's actions. The heterogeneity hypothesis postulates that industries vary in terms of collective social differentiators such as industry norms and the regulatory environment and therefore due to the presence of such differentiators, each industry will develop a different response to corporate social responsibility. The beneficence and heterogeneity hypotheses were fully supported, however, partial support was found for the profitability and insurance arguments. Godfrey et al (2010) advocate that increased market returns promote both negative as well as positive CSRs and that community CSR increases when a firm's environmental and or product risks are high. The study further delineates discrete CSR actions according to different industries, namely; manufacturing and service sector firms that are distant from their customers invest more in environment, employee and product CSRs, public utility and energy sector firms invests heavily in environmental CSRs and firms with direct contact with customers are more involved in community CSR activities.

Matten and Moon (2008) argue that various institutions such as cultural, educational, political, financial and labour institutions in a national business system are institutional drivers of CSR that result in two distinct approaches to corporate social responsibility, namely; implicit CSR and explicit CSR. Implicit CSR results from the interplay of norms, values and rules whilst explicit CSR is a voluntary result from the strategic decisions taken by organisations. The authors further argue that there is a general trend of organisations moving towards explicit CSR. Figure 2-4 shows the four levels of institutional drivers of CSR advocated by Leppan, Metcalf and Benn (2010).

Figure 2-4 : The Four Levels of Institutional Drivers



Source: Leppan et al, Leadership Styles and CSR practice: An examination of sensemaking, institutional drivers, and CSR leadership, *Journal of Business Ethics*, 93, pp.189-213 (2010:190).

CSR tools can be grouped into four distinct categories namely, unilateral acts, foundations, partnerships and voluntary programs. Unilateral acts refer to donations in terms of money, time and or materials made by corporations. Foundations are institutions created and sponsored by corporations with an objective to provide long term institutional support to CSR activities, for example, the Gates Foundation. Alternatively, corporations can enter into bilateral and or trilateral partnerships with governments and or non-government organisations for the attainment of specific objectives and voluntary programs refer to participation of corporations in collective activities that are usually led under the umbrella of an industry association (Griffen and Prakash 2010).

2.4. CSR & HRM Links

HRM undoubtedly plays a pivotal role in embedding CSR in organisations. Empirical evidence strongly supports the view that there are positive links between HRM practices and CSR. Redington's (2005) case study analysis of twelve companies that are at the forefront of CSR initiatives in their respective industries, found a strong correlation between people management practices and the integration of CSR into the firm's corporate strategy.

Box 2-5

Accenture

CSR Driver: People development

Initiative: ADP (a registered charity to provide management consultancy services at cost)

HR Practices:

- ✚ Steering committee comprised members from the HR team
- ✚ Selection, training and assessment of consultants to identify high performing consultants.

ABM Holdings

CSR Driver: Recruitment differentiation strategy

Initiative: To develop a strong CSR corporate culture

HR Practices:

- ✚ Induction of new recruits involving among other things, a discussion on ethical issues.
- ✚ University visits to communicate the corporate CSR brands.
- ✚ CSR based community programs with particular focus on areas of technical education as a long term recruitment strategy.

Astra Zeneca

CSR Driver: Employee well being

Initiative: CALM (Counseling and Life Management Employee Assistance Program)

HR Practices:

- ✚ Steering committee comprised members from the HR team.
- ✚ Job analysis to ensure jobs are structured in a way that employee stress is minimal.
- ✚ Training programs aimed at team building and development of life management skills.
- ✚ Employee opinion surveys.

Source: Redington, Making CSR happen: the contribution of people management, London: CIPD (2005)

Box 2-5 above provides a brief description of the HR practices that were utilised by some of these firms. The study also found that along with the role of HRM in diffusing a CSR strategy across all levels in an organisation, HR practices are inherently responsible business practices. This is similar to the notion of internal CSR advocated by the Commission of the European Communities (CEC). The internal dimension of CSR, as argued by CEC (2001), entails responsible practices to recruitment, learning and development, occupational health and safety, change management and management of a firm's impact on the environment. As is evident from the description in Box 2-5, the HR practices used by these firms were not only enablers of HRM alignment with the CSR strategy but also, these practices simultaneously fulfilled the internal dimension of CSR.

Turning to Redington (2005), one finds that for CSR values to be effectively embedded throughout an organisation, the presence of good HR practices, such as developing competencies in order to inculcate CSR values within an organisation's culture, formulating codes of ethics, and designing performance management systems that measure, among other work related dimensions of performance, the socially responsible aspect of an individual's actions and achievements. It facilitates the process of CSR integration to use a CSR competency framework.

The CSR competency framework (CSR Academy 2006) is based on six key characteristics, namely; understanding society, building capacity, questioning business as usual, stake-holder relations, strategic view and harnessing diversity. For each of these characteristics, there are four attainment levels with corresponding behavioural competencies and skills. The levels are; awareness, understanding, application, integration and leadership. The utility of the framework lies in its ability to enable businesses to measure the CSR competency achieved for each characteristic, for example, questioning business as usual means being cognizant of alternative approaches to doing business that are more sustainable. This characteristic can be measured; for instance, one way is by carrying out a reputational risk analysis. However, the framework cannot work without the presence of HR practices for competency development. This is in line with Redington's (2005) argument that for CSR to be fully embedded in an organisation, HR implementation of competency development is essential.

2.5. CSR & Leadership

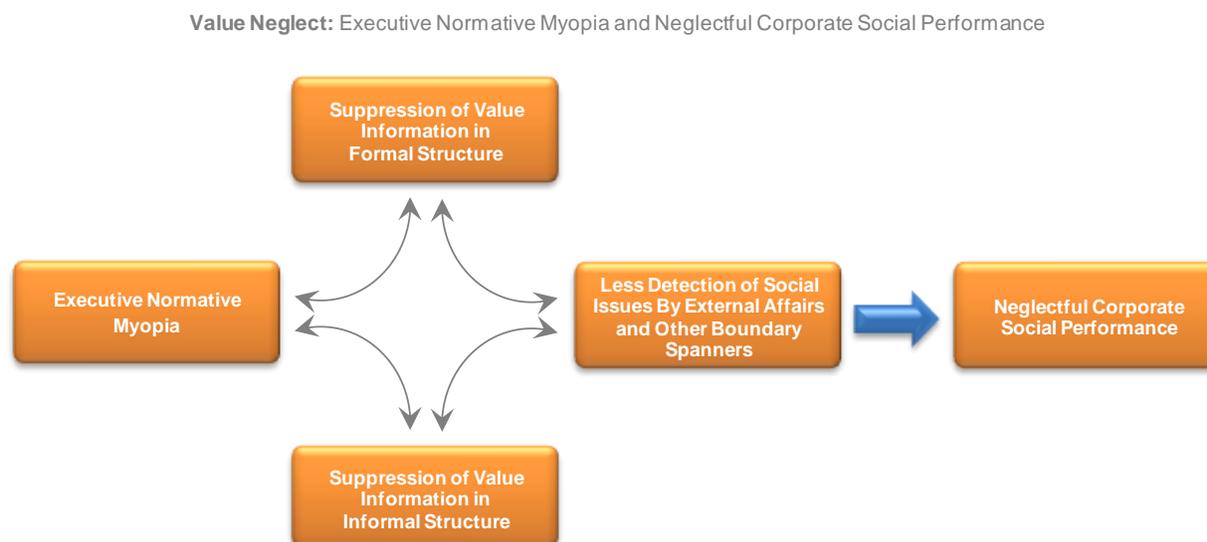
A number of empirical studies suggest there exists a link between leadership style and CSR practice. Leppan et al.'s (2010) study found that leadership style was associated with the type of CSR practiced in an organisation. Analysing explicit and implicit forms of CSR, the authors argue that autocratic leadership style leads to the practice of explicit CSR wherein an organisation's focus is more on publicising and formalising CSR, whilst authentic and emergent leadership encourages implicit CSR where the emphasis is more on employees' expressed personal values and informal discussions about CSR. Their study also found that explicit and implicit CSR may co-exist in an organisation, however since both approaches to CSR require different leadership styles in order to be successfully implemented in an organisation, it could create conflict in the workplace. The authors propose that transformational leadership may be the best way for implementing both forms of CSR simultaneously in organisations.

The strategic CSR literature advocates inspirational leadership whereby a stakeholder value based approach leads to an organisation focusing on attaining long term reputation benefits from its CSR investments (Orlitzky et al 2011). Waldman, Siegel and Javidan's (2006) study found that greater organisational resources are invested in CSR related activities in those firms that are led by leaders who exhibit intellectually stimulating behavior. Inspirational leadership is also asserted by Waddock and Bodwell (2007) as a necessary prerequisite for successful CSR implementation in organisations.

Review of the literature on CSR and leadership reveals the notion of moral leadership takes prominence. The concept of moral leadership stems from Swanson's (1999, 2008) corporate social performance model that highlights the role of moral leadership in shaping organisational processes that direct an organisation towards goals that are socially responsible. Swanson conceptualises the notion of 'executive normative myopia' and 'executive normative receptivity' as two opposing points of reference on the executive decision making and corporate social performance relationship continuum. The author argues that executives who suppress the role of values in their decision making display normative myopia whereby their suppression of values has a domino effect throughout the organisation. Consequently, other employees mimic executive behaviour and similarly suppress the importance of values in their decision making.

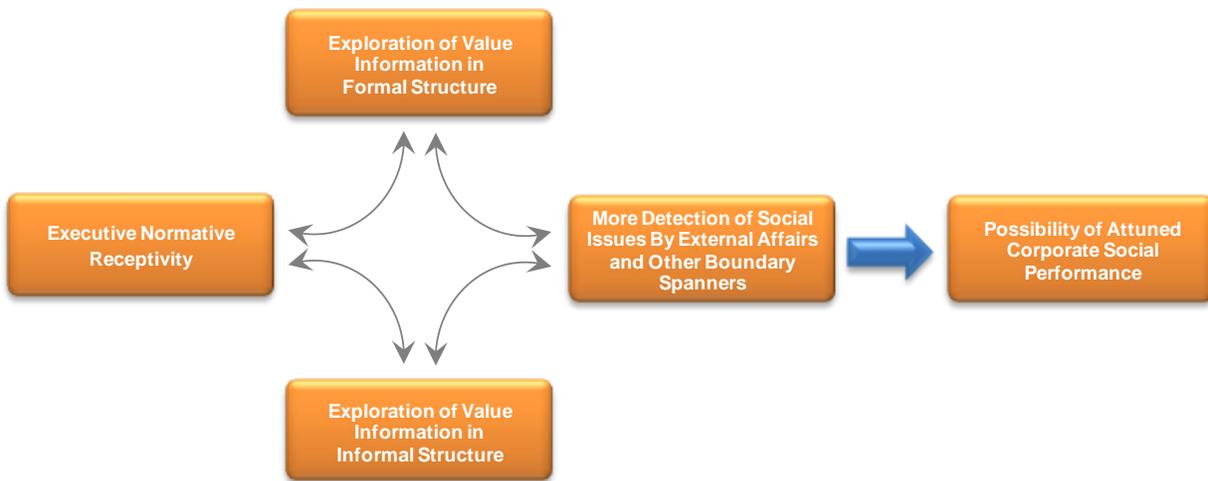
This leads to ‘collective myopia’ whereby the entire organisation loses touch with stake-holder needs and there is a general reluctance to communicate stake-holder expectations regarding CSR eventually leading to neglectful corporate social performance. On the other hand, executives who display normative receptivity incorporate the importance of values in their decision making and use both formal and informal organisational mechanisms to embed a corporate culture of value awareness and attunement to stake-holder needs regarding CSR. This executive mind-set permeates the organisation and social issues are considered by all employees who adopt the role of boundary spanners communicating valuable information on stake-holder expectations to senior management. This process encourages organisations to become more attuned to improved levels of corporate social performance. Figure 2-6 below gives a pictorial representation of Swanson’s (1999) value neglect and value attunement CSP model.

Figure 2-6 : Value Neglect & Value Attunement Model



Source: Swanson, Top managers as drivers for corporate social responsibility, in: Crane, A., McWilliams, A., Matten, D., Moon, J and Siegel, D. S., (ed) The Oxford Handbook of Corporate Social Responsibility. Oxford: Oxford University Press (2008:236).

Value Attunement: Executive Normative Receptivity and Attuned Corporate Social Performance



Source: Swanson, Top managers as drivers for corporate social responsibility, in: Crane, A., McWilliams, A., Matten, D., Moon, J and Siegel, D. S., (ed) *The Oxford Handbook of Corporate Social Responsibility*. Oxford: Oxford University Press (2008:238).

2.6. CSR in Emerging Economies: The Case of Dubai

2.6.1. Defining the National Business System

According to the Dow Jones list for May 2010 the U.A.E. economy is classified as an emerging market. Emerging markets are countries that are characterised by accelerated growth and rapid industrialization. The FTSE Group likewise recognises the U.A.E as an emerging economy but places it in the category of a secondary emerging market. Secondary emerging markets according to the FTSE definition encompass countries that have income levels ranging from upper middle to low income countries, with reasonable to lesser developed market infrastructure (Wikipedia 2011). Located in the context of the emerging economy of the U.A.E, Dubai is rated as a “fast developing region” in comparison to most other emirates of the U.A.E. (Rettab, Brik and Mellahi 2009:371). Taking a national business system perspective, Dubai can be characterised as a market place with high levels of internationalisation of business activity, fierce competition and an aggressive management culture (Rettab et al 2009). The intense internationalisation of business activity has transformed Dubai from an “obscure semi-nomadic

emirate” (Rettab et al 2009: 374) into a “...truly global center...” (Elsheshtawy 2004: 14). The concept of National Business Systems is based on the premise that firms do not exist in a vacuum, but are economic actors that are affected by numerous influences such as financial institutions, the cultural environment and the legal regulatory framework (National Business System project u.d; Quack, Morgan and Whitley 2000; Whitley 1999). Rettab et al (2009) argues that although the institutional environment of Dubai is driven by policies to promote economic growth, the legal framework is defunct and communication platforms lack a mass media infrastructure that some consider as “fractured” (Qasim and Ramaswamy 2011: 111). The management framework of organisations in Dubai is driven by opportunist behavior with human resource strategies aimed at eliciting the calculative commitment of employees (Rettab et al 2009; Budhwar and Mellahi 2007). Following Hofstede’s cultural dimensions, the defining cultural traits of the U.A.E business system are high power distance, high uncertainty avoidance and low individualism (Hofstede et al 2010).

2.6.2. National Business System and Corporate Social Responsibility

The national business system of the U.A.E and more specifically the context of Dubai as a rapidly developing region has implications for policy and practice in corporate social responsibility. The emirate of Dubai driven predominantly by institutional policies to increase economic growth has had an immense impact on the environment due to the vast energy needs of the emirate (Rettab et al 2009). The lack of a comprehensive legal framework has led to weak labour practices with numerous cases of labour exploitation. Extremely low salaries, unpaid wages, and employers holding passports are some of the ways immigrant workers are exploited, driven to the point where some resort to committing suicide (Menon and Abocar 2011). Furthermore, even though organisations may want to become more active in CSR, stake-holder engagement is a problem due to the lack of communication and limited media forums (Rettab et al 2009). Another factor that is contributing towards limited CSR in Dubai is the presence of approximately 80% expatriate population whereby the transient nature of workforce hinders the development of a feeling of belongingness and association with the local community, thereby limiting the extent to which CSR is practiced on an individual level (Forstlenlechner and Mellahi

2011). Table 2-2 below summarises the dominant drivers, extant areas of CSR neglect and main challenges for CSR in the U.A.E.

Table 2-2 : Drivers / Focus Areas / Challenges of CSR

Drivers / Focus Areas / Challenges of CSR		
Drivers of CSR	Protecting environment, building reputation, maintaining positive relationship with the government, eliciting employee loyalty, compliance with Islamic values	(Rettab et al u.d)
	Employee responsibilities, financial transparency and corporate governance	(Dubai Ethics Resource Center 2006)
	Altruistic Traditions	(Ararat 2006: 16)
Potential Focus Areas for CSR	Labour force	(Budhwar and Mellahi 2007)
	Environmental responsibilities (Environment Impact Assessment)	(Rettab 2009)
	Anti-discrimination	
	Consumer and community responsibilities	(Ararat 2006)
	Economic responsibilities: develop institutional framework	
	Legal responsibilities: enforcement of laws	
	Ethical responsibilities: education and awareness	
CSR Challenges	Lack of operationalisation within companies	(Rettab 2009)
	Mistaken for Zakat	(Qasim and Ramaswamy 2011)

Katz, Swansin and Nelson's (1999) study of stakeholder activism based on Hofstede's cultural dimensions for the MENA region found that consumerism, environmental activism, treatment of employees, governmental activism and role of business in community are all low. This finding has implications for CSR in the region. The authors propose that high power distance suggests less concern for the environment, greater emphasis on rigid hierarchy in the workplace, greater centralisation of power in the government and businesses inclined towards the protection of elites. A high score on uncertainty avoidance means low tolerance for consumer

activism, increased emphasis on employee loyalty, rigid adherence to standardised rules and regulations in the government with businesses liable to obey authorities. A low individualism score implies less disclosure by businesses and more collectivism.

The notion of CSR is not a new one. It has been a widely debated topic since the 1950s and heterogeneity in viewpoints still remains. The key theories that emerge are namely; Wood's (1991) corporate social performance (CSP) theory, shareholder value theory, stakeholder perspective and the notion of corporate citizenship. The two most dominant CSR models are Schwartz and Carrol's (2008) Value, Balance and Accountability (VBA) framework which is an attempt to unify the different CSR perspectives under one umbrella and Whooley's (2004) four pronged CSR framework which has the practical utility of a benchmark tool, developed by Business in the Community (BITC) (2002), to measure organisations' CSR embeddedness. There is a plethora of empirical evidence on CSR drivers, tools and enablers with key drivers classified on individual, organisational and institutional levels (Leppan et al 2010). The link between CSR and HRM has taken recent prominence in academic circles with empirical studies strongly arguing a positive significant correlation between the two. CSR and leadership is another area that has invited avid interest in the academic arena with Swanson's (2008) value neglect and value attunement model taking importance. The CSR debate has now moved away from attempts to defining the phenomenon towards understanding how CSR is perceived in different country contexts.

3. METHODOLOGY

This research is guided by the underlying philosophy of ‘interpretivism’ and follows an inductive approach. The interpretivist epistemology advocates understanding the social world of the research subjects from their view point taking into account the uniqueness and complexity that are idiosyncratic to each social setting (Saunders et al 2007). An inductive approach, argues Saunders et al (2007) is particularly suited to gaining an insight into the social world as it not only takes into account the context in which social events are taking place but also allows alternative explanations to be generated. Interpreting how corporate social responsibility is perceived in the U.A.E, its characteristics, and influences involves an understanding of different realities and perceptions within particular business settings and is therefore particularly suited to interpretivism and induction. The research is exploratory in nature as it endeavors to get answers to numerous questions namely; what are the CSR tools, drivers and enablers?; what barriers companies face in developing and implementing their CSR programs? As Robson (2002:59) points out, “...to seek new insights; to ask questions and to assess phenomenon in a new light.” The core research design is qualitative in nature. This empirical investigation, being a graduation thesis, is constrained by limited time budget; as Flick (2009) points out that a realistic goal of a graduation thesis is not theory development but description of current practice, therefore, this dissertation uses the technique of episodic interviews that will explore rich insights within the time constraints.

The episodic interview method is adopted as the primary source of data collection in the empirical investigation to contextualise experiences from the interviewee’s view point. In order to familiarise the interviewees with the relevant topics for which answers/narratives are sought, an interview guide was developed (Appendix II (ii)). The following criteria were used for selecting the interviewees: formal position in the organisation (Directors, Managers); areas of expertise (corporate social responsibility and/or human resource management). The interviews were carried out based on the principles of episodic interviewing whereby the respondents were first asked for their subjective definition of the topic of study. The first principle question asked was: ‘How do you define CSR? And how does your organisation define CSR?’ Issues of data validity were ameliorated by establishing communicative and pragmatic validity.

Communicative validity was achieved by holding initial conversations with the participants prior to the interview to ensure that they understood the purpose of the research; sometimes sending across the interview guide, in advance, to the interviewees so that they may familiarise themselves with the topical domains. Pragmatic validity was achieved by frequently asking follow-up questions during the interview to clarify responses as well as asking the respondents to provide concrete work situation examples, for e.g., one of the questions that was always asked from the respondents was: ‘Have you experienced any CSR project/strategy failures? What did you do? What did you learn from those failures?’

The research design is formulated using a multiple method approach. A mixed method strategy is used in data collection, as well as, data analysis. Both quantitative and qualitative data collection tools are used in parallel. An internet based survey is used for the former while episodic interviews enable the collection of qualitative data. The research utilises data collection instruments (i.e., interview guide and survey questionnaire) developed by Nicolopoulou, Karatas-Ozkan, Pinnington, Chipulu, Ozbilgin and Elabboubi (2011). The benefits of using such a research design are many-fold, namely; it enables the collection of data for different purposes. Episodic interviews provide a deeper and richer understanding of the research problem whilst an internet based survey allows the capture of descriptive data. Furthermore, triangulation of data is facilitated by this research design, thus reducing the ‘method effect’ (Saunders et al 2007) and generating more confidence in the research results. Appendix I gives a pictorial representation of the research design and approach utilised. Data collected through interviews is analysed using the grounded theory approach with open coding. Units of data are categorised into a combination of terms that emerge from the data as well as the existing literature.

The time horizon for this research is cross-sectional with the specific purpose to complete the research report within the dissertation timelines set by the university. Significant time was spent on collecting data through semi structured interviews and a survey that was sent via emails to the respondents. Using Healey’s (1991) typology of non standardised interviews, an interview guide was formulated with key themes and questions. This guide was used to provide a broad structure to the interview but was not rigidly adhered to. In fact the order of the questions varied from interview to interview and in some cases questions were omitted altogether

depending upon time constraints as well as relevance to the particular organizational context. The interview guide is summarized in Appendix II (ii) and the survey questionnaire is enclosed in Appendix IV. Interviews were voice-recorded along with note taking that was carried out to facilitate the process of transcription.

Table 3-1 : Response Statistics

	Companies	Response
Response Statistics		
Interviews	21	08
Surveys	1100	37

*Note: acceptance of interview invite and filling out of survey questionnaire.

The sample for interviews comprised of organisations operating in the private sector of the U.A.E predominantly in the hospitality, information technology, pharmaceutical and health care, and professional services industry. Interviews lasted from thirty minutes to a maximum of an hour. In total, eight interviews were carried out during a two month time span. Appendix III gives a list of companies comprising the sample. An internet based survey was sent to all the companies listed in the British Business Group Dubai and Northern Emirate Directory 2010 (BBG 2010). The directory consists of a list of approx.1100 organisations (BBG 2010) and 1557 members (BBG 2010). Email invites of the survey were sent to all the members listed in the directory. A survey Cover Letter is enclosed in Appendix II (i)b. The response rate to the interview invitations and survey circulation is summarised in the table below. The interview response rate was better (38%) in comparison to the survey which was a mere 3.36%. However studies point out that the likely response rate for internet based surveys tends to be 11% or lower (Dillman 2000 and Witmer et al 1999).

The administration of questionnaires and interviews took a total time of twelve weeks starting from the initial pre interview/survey contact. To address any potential problems of access, both physical as well as cognitive, (Saunders et al 2007) interview and survey invites

were framed keeping in view three main issues namely; perceived value of research for the respondents, confidentiality, and perceptions regarding credibility of research. Perceived value in participation was established by informing respondents that they will be given a summary of research findings. The assurance of confidentiality was provided to the participants and is the main reason for the use of pseudonyms in place of actual organisations' names throughout the research report. Credibility was achieved through affiliation with a global research team and the fact that this dissertation research is part of a wider CSR project that is taking place across the globe in numerous countries. General ethical considerations such as seeking prior permission from the participants to voice record the interview were also taken in to account.

4. ANALYSIS OF RESULTS

Using a mixed methodology for data collection, two distinct sets of results emerge, namely; one set from the analysis of eight interviews with key human resources and or corporate social responsibility practitioners in organisations employed in the hospitality, professional services, information technology and pharmaceutical industries in the emirate of Dubai. Table 4-1 below summarises the company profiles of the sample of firms and presents their salient CSR characteristics. The second set of results reports the responses to the survey questionnaire and is discussed in the later section of this chapter.

Table 4-1 : Interview Sample Profile - Company Information & Key CSR Traits

Interview Sample Profile: Company Information & Key CSR Traits									
Companies		Hotel A	PSF A	IT1	PSF B	PSF C	Hotel B	Pharma A	Pharma B
Company Profile	Industry	Hospitality	PSF (Accountancy)	IT	PSF (Legal services)	PSF (Legal Services)	Hospitality	Pharmaceutical	Pharmaceutical; Health care; Cosmetics
	Ownership structure	Government Holding	Limited Liability Partnership ⁹	Public Limited Company	Limited Liability Partnership ¹	Partnership	Private Equity Firm ³	Public Health organisation with 70% family owned shares	Public Limited Company ⁵
	Key Business Areas	Hotels & Resorts	Audit, Taxation, Advisory Services & Assurance ⁹	Software	Real estate development, Projects & Finance, restructuring, litigation ¹	Risk management, information capital, regulatory strategy	Hotels & Resorts	Biopharmaceutical products ⁷	1. Medical Devices & Diagnostic business 2. Consumer Health Care 3. Pharmaceutical Business
	Years of Operation in the Middle East	-	Over 25years	Since 1991 ⁸	Since 2006 ²	Recent merger in 2010; however established in the U.A.E since 1969	Since 2000 ⁴	-	-
	Head Count	Global approx. 11000	Middle East approx. 2300	-	Global (Lawyers + Support staff) approx. 8000	Global (Lawyers) approx. 1250 U.A.E approx. 50 lawyers	Dubai approx. 520	U.A.E 65	Global 115,000 approx. ⁶
Salient CSR Traits									
Operational Term Used		Corporate Responsibility	Corporate Responsibility	Corporate Citizenship	Corporate Responsibility	CSR	CSR	CSR	CSR
Visibility in The Reporting Structure		CR Review Group	CSR Subcommittee	Gulf Citizenship Team	Regional CSR Manager	Pro bono Committee Charity Committee	No visible CSR department	Employee Council	Corporate Citizenship Trust

CSR Reporting Tools	1. Balanced Scorecard 2. CR Report (GRI)	1. Global company -wide CSR survey 2. Staff newsletter	1. Scorecard 2. Dashboard 3. ROB (Rhythm of Business) 4. Citizenship Report (GRI)	CR Brochure	None	None	-	Responsibility Report ⁶
Key CSR Focus Areas	1. Owners 2. Colleagues 3. Suppliers 4. Competitors 5. Environment	1. Community 2. Environment 3. Market 4. People	1. Public sector modernization 2. Education 3. Citizens & Community 4. Workforce development & Employability	1. Pro bono 2. Environment 3. Community 4. Employees (Our Own People)	1. Pro bono 2. Sustainability 3. Diversity	Sporadic efforts towards education & environment	Empowering minorities in the society	1. Building health care capacity 2. Saving & improving lives of women & children 3. Preventing diseases Reducing stigma

1. PSF A (2011): <http://www.PSFB.com/uae/content/overview/>
2. AMEinfo (2006): <http://www.PSFB.com/76900.html>
3. Wikipedia (2011): http://en.wikipedia.org/wiki/Hotel_B_Worldwide
4. Hotel B (ud): http://www.HotelB.com/hospitality_blog/item/420/catid/6
5. Wikipedia (2011): http://en.wikipedia.org/wiki/PharmaB_%26_PharmaB
6. Pharma B (2011): <http://www.PharmaB.com/connect/about-PharmaB/>
7. Pharma A (2007): http://www.PharmaA.ae/en/company/PharmaA_in_uae/Pharma_A_uae/Pharma_A_uae.html
8. SmartOman (2011): <http://www.smartoman.com/products-a-services/technology/2501-IT1>
9. Wikipedia (2011): <http://en.wikipedia.org/wiki/PSFA>

4.1. Interview Findings

4.1.1. Defining CSR

A viewpoint held by some respondents was that the notion of CSR is in its infancy in the U.A.E and that CSR is usually mistaken for philanthropy. The following response illustrates this point:

It took us quite some time to define it...what corporate responsibility means for the industry...the notion of it is young in the hotel industry. There has been CR in terms of philanthropy, in terms of environmental practices, but there are only very few companies in the hotel industry who looked at CR as a holistic view.

(Respondent Hotel A)

Respondents ascribed different meanings to CSR as highlighted by the following interview excerpts:

I define CSR as...CSR is giving back to the community, environment, client, employees...some of your skills and time, not necessarily about money at all.

(Respondent PSF B)

...Best feeling of CSR is that organisations participate in things that they do not commercially benefit from...because the moment we link CSR to the business, I call it corrupted CSR.

(Respondent Pharma A)

The organisational definition of CSR varied across the sample respondent base. As exemplified by the following interview excerpts:

What value do we add to people's lives, to society, to environment, to our suppliers, to our business owners and to our legislators and to the other stake-holders.

(Respondent Hotel A)

...Our company motto is called 'everything matters'. Now for the lay person, it means what it means, for a lawyer a matter is a legal problem you are working on. So it's a play on words, but that could actually define what we really do, we really care profoundly about everything that we do, from our relationship with our clients, to our environmental foot-print, to transparency, to corporate governance, to how we treat our employees. In that sense I could say that...our global motto is 'everything matters' and it kind of applies to CSR.

(Respondent PSB B)

[*CSR in the company evolved from*] social oriented [to] charity oriented ... to leveraging our technology [to] social capitalism [*which embodies*] corporate citizenship (responsibilities, duties, rights).

(Respondent IT1)

Philanthropy will continue...[*such as*] annual giving schemes, cash grants,...[*but we want*] to leverage technology to really facilitate CSR...

(Respondent IT1)

Well in terms of PSF A, we are obviously a global firm, so part of our definition of CSR, we actually call it corporate responsibility globally and what it means to us, we have a four quadrant approach to CR globally and those four quadrants are; people, markets, community and environment...from a Middle East perspective, we are following suit in the same manner, although different quadrants have different emphasis relative to a global context...In the Middle East in particular, community takes a bigger influence than some of the other quadrants...We have been more focused on the community quadrant and probably the people quadrant which is an internally focused sector for us.

(Respondent PSF A)

We are all in the organisation governed by our Credo and the word Credo comes from belief...there are four paragraphs of our credo. The first one where we have responsibility towards our customers, which are our patients, doctors, nurses, that comes right at the top. The second is to our employees, to make sure they have a fair, healthy work environment and a fair remuneration and...healthy, clean place to work. So caring for them and their families. And the third one is for our community; that we have responsibility in the community in which we live and work ... and then the last one ... is focused on our shareholders...CSR stems from the very third paragraph and its years, more than sixty years old, even before the acronym CSR was there, ... we were doing CSR, even though it was probably called philanthropy in the earlier days.

(Respondent Pharma B)

...to touch on the definition of Corporate Social Responsibility, is how we are good citizens to the community we belong to...it's not donating money. Money is absolutely not what we do...it costs us money, but it's not just the focus of just paying money, it's about being physically and emotionally and economically supporting...

(Respondent Pharma A)

From the above quotations, certain differences and similarities in the organisational definition of CSR arise. There are three distinct similarities in all of the above definitions, namely; the element of 'caring' for different stake holders stands out, the fact that CSR is more than just philanthropy and charity is evident in all of the quotations and a systematic

identification of different clusters/quadrants of stake holders is also found among the responses. The main difference lies in the response of firm IT1 where by the organisation is seen as a corporate citizen responsible in its own rights and obligations towards CSR. Moreover its organisational definition of ‘leveraging technology’ gives the impression of an underlying motive of CSR i.e., deriving commercial benefits through use of its technology to facilitate CSR, something which all the other organisational definitions strongly counter.

4.1.2. CSR Strategy

Some firms are following a sporadic and intermittent approach towards CSR strategy formulation and implementation whilst others have a more clearly defined strategy of pursuing CSR initiatives in the region as evident from the responses below:

When there is an earthquake or a flood or something, staff does reach out and help...
(Respondent Hotel B)

Some of them [*initiatives*] are on a global basis...but the other ones are just linked to peoples’ ideas within a firm. So, a couple of them come from senior people within the firm that believed that these are the initiatives we should be backing and then we take a sort of a consensus to get the opinion of a few people and then depending upon the success of one of these initiatives we would continue to roll it forward.
(Respondent PSF A)

Firm PSF B is carrying out quite a number of CSR activities that are well intentioned, although their efforts are not clearly focused due to a lack of a cohesive CSR strategy. They are so many initiatives pursued by each of the practice groups that they are unable to coordinate and channel them into a global CSR strategy for the firm which has resulted in CSR activities not being systematically measured or monitored and rendered the firm incapable of deriving tangible benefits from these efforts. Reputational benefits that could have been gained from establishing a strong corporate CSR brand equity are lacking as a result.

We used to also invest in another...in one of those wind farms in China but I don’t know what happened to it. In the beginning we did invest, but I am not sure, I haven’t followed it up...

(Respondent PSF B)

But we have something called a Global Sustainability Initiative move like every couple of months we have a global phone call among all the CSR people and we discuss green initiatives. So we have had campaigns like energy saving campaigns...
(Respondent PSF B)

We are the first green law firm in the world and we actually invited quite a number of law firms in the U.K to become green and so we are the founders of the legal sector alliance in the U.K...the funny thing is that we were the leaders and now we have been taken over by the people we had invited...I am hoping to do something like this in the Middle East. At the moment I am involved in two groups of CSR, again to share the practice; [*one is*] called Majlis at CSR, which is top CSR practitioners of the companies in the U.A.E meet up once a month and exchange CSR practices...we have found another CSR group...five companies...and we are trying to do two things; a CSR directory and the other thing is to stop using plastic bags campaign.
(Respondent PSF B)

From the above quotations of PSF B, it appears that even though CSR exists in different parts of the organisation and in operating locations worldwide, there are problems with linkages between CSR and global business strategy. The organisation lacks a cohesive global CSR approach whereby programmes/initiatives that are championed in a particular region are neither followed through over time nor integrated with other business units.

There are others who are definitely following a clearly defined CSR strategy. Responses below elucidate how some of the firms follow a lucid strategy encompassing stakeholder engagement with specific objective settings based on their needs and expectations. The respondent firm IT1 CSR strategy is based on a three pronged matrix of reach, impact and leadership engagement. 'Impact' highlights broad CSR areas namely, modernising government, transforming education, protecting citizens and workforce employability. This framework is replicated in other geographical regions in which the firm operates however the specific CSR tools vary according to community needs.

...Every account manager gets this matrix...this is a framework/plan that is carried forward to each region. The programme within each region is different...
(Respondent IT1)

When we look at strategy, we first look at our stake-holders, then we look at what are the set of issues relevant to them. You cannot do it all at once. You need to

prioritise...we have got channels of engagement where we gain their feedback...based on these priorities, we do objectives and plans.

(Respondent Hotel A)

We have a full strategy that we follow and all our CSR programmes have to be aligned within these pillars...these are the four pillars...building healthcare capacity, saving and improving lives of women and children, preventing diseases and reducing stigma. And the last one is more regional, basically advancing CSR within the region...generally for all our programmes we have to partner...we need a beneficiary...a beneficiary should be semi-government or government organisation. It cannot be a commercial organisation...Our objective in all these programmes is not just to be running this programme life-long; we like to run it with the government bodies and hopefully convince them...until they make it a policy of the country and the community... We have programme managers who run these programmes...because they have the expertise. We provide them with the legal frame-work, the infrastructure, the resources, financial and then they bring in their expertise.

(Respondent Pharma B)

...the base on how we choose the projects is actually bottom up...two projects actually where I have personally taken the decision, not top down, but in a way that I got the buy in of my boss and we started implementation, was the Employee Council and...Empower Centre of Excellence...

(Respondent Pharma A)

A commonality that becomes visible from all four respondent firms above is that each of these firms has a clearly defined road map. Termed as a 'matrix' by some or 'pillars' by others, there is a clear CSR strategy framework that is communicated top down, which serves to integrate the various CSR activities across all business units in the organisation. One variation among these firms that stands out however is of Pharma A's strategy to roll out CSR initiatives only as public sector or semi-public partnerships as they aim to ensure the longevity of their CSR programmes.

In terms of CSR strategy alignment with the company strategy, a few of the firms have so deeply embedded CSR that it has become an integral part of their organisational strategies. One respondent referred to it as the 'DNA' of the organisation (Respondent IT1). However for others a direct link between CSR and the operational activities of the business does not exist. The following quotations report this divergence of firms' responses to CSR alignment with the overall organisational strategy:

...We do not have a company strategy and a CR strategy, it is one...We use the balance scorecard...Balance scorecard is our CR strategy.

(Respondent Hotel A)

CR is part of our governance structure so it is embedded within the hierarchy of the organisation. We have got something called the CR Review Group which reports to the Chairmen Committee and that reports to the Board of Governors.

(Respondent Hotel A)

CSR is embedded in the matrix...It is not just a part of your dash-board or your scorecard...

(Respondent IT1)

Our CSR programs are not so linked to our intrinsic day to day activities. Our CSR programs tend to be linked to about how can we give back to the community in the broader sense...not so much linked to when somebody goes out to a client's office and is engaged in consulting or doing an audit, there is not so much a direct CSR angle in that perspective. So I think our business model is slightly different...even from aspect of supply chain, we have some procurement aspects but it's not really a fundamental aspect of our business. So in that sense it tends to be a peripheral activity rather than a core activity from a day to day perspective.

(Respondent PSF A)

This divergence in firms' responses to CSR alignment with an organisation's overall strategy can be summarised along a continuum of highly embedded at one extreme to a peripheral issue at the other end with firm IT1 situated at the highly embedded side of the continuum. IT1 has a CSR strategy that is embedded in a matrix and is replicated in each of its business units world wide whilst firm PSF A lies at the other end of the continuum with a business model that is separate from its CSR strategy. Whereas Hotel A is between these two poles and can be placed somewhere in the middle of the continuum with CSR as a measurable outcome through its company balanced score card systems of reporting.

A summary of the respondent firms' CSR strategies is given in table 4-2 below. Firms have been categorised into distinct CSR strategies using an adaptation of Redington's (2005) framework. Out of the eight respondent firms, four have a CSR strategy that is fully embedded in the organisation; the details are enclosed in Annexure II (b).

Table 4-2: Respondent Firms CSR Strategies

CSR Strategy	Respondent Firms	Key Feature
Respondents Firms CSR Strategies		
Embedded	IT1	CSR values drive the organisation; It is operationlised in the daily activities of the business and is part of a firm's strategic decision making.
	Hotel A	
	Pharma B	
	Pharma A	
Functional	PSF B	CSR exists in different parts of the organisation but lacks an integrated approach across functional and departmental boundaries.
Corporate	PSF A	CSR is driven centrally however lacks significant commitment from within the business units.
	PSF C	
Tick Box	Hotel B	A rudimentary approach towards CSR with sporadic efforts to reach out to communities.

Adapted from: Redington, Making CSR happen: the contribution of people management, the Virtuous Circle. London: Chartered Institute of Personnel Development (2005)

4.1.3. Community Engagement

A wide array of community definitions emerged from the accounts of the respondents. Table 4-2 below enumerates community members of the sample interview firms.

...the general public...then within the community, you have got the regulators, then you have got the media, trade unions, NGOs...

(Respondent Hotel A)

My CSR motto for the Middle East is ...empowerment and environment. Empowerment because I believe very strongly about empowering young people and women...and then environment, we need to be leading sustainability [as] we have the highest carbon foot-print in the U.A.E...

(Respondent PSF B)

The table below delineates the community members of the sample firms. For some, their community frame stems from their personal moral values and or from their individual understanding of what CSR means for the Middle East region, for instance for Pharma A, a focus

on the less privileged members of the society is a response to the individual moral mind set of the person leading CSR in the organisation whilst for PSF B it is the respondent’s understanding of the key Middle East community segments that require greater attention and hence become the community focus for the organisation. For others, community members are those sections of the community that are most closely aligned to the business’s core market segments, as is the case in Pharma B and IT1. The only firm that appears to take a more holistic view of the community is Hotel A. Hotel A attempts to bring all external stake-holders into its community frame work so as to facilitate the process of stake holder engagement which is one of its key strategy pillars.

Table 4-3 : Community Members

<i>Community Members</i>	
<i>Hotel A</i>	Regulators, Media, Trade Unions, NGOs
<i>PSF B</i>	Young people and women, environment
<i>PSF A</i>	External: Clients Internal: Work-force
<i>IT1</i>	Government, citizens (women, students, work-force)
<i>Hotel B</i>	General community
<i>Pharma B</i>	Women and Children, Doctors, Nurses, Patients
<i>Pharma A</i>	Less Privileged Members of the Society: orphans, physically disabled people
<i>PSF C</i>	Community organisations, children, people who need legal help but lack the means to acquire legal assistance

The data reported that a variety of tools are being used by some firms for community engagement, whilst others are in the process of developing comprehensive communication tools.

...CR report which we extensively get feedback on...organisational partnerships with NGOs... that we sit with them in forums where we gain their perspective as well. With the media, we have got media forums. We have got with the general community, something we call, Big Talks...we gather important stakeholders, we get

them together...talk to them about Hotel A's plan for the future and how they can fit into this plan...it happens once every year. We do similar workshops with our colleagues...have this massive engagement.

(Respondent Hotel A)

We do not have a dedicated Middle East micro-site...This year we are planning a published report for the first time. This is on the back of our survey that we ran where our staff said their preference was a regular update from the CR officer...

(Respondent PSF A)

Community engagement and communication appear to be a challenge for this group of firms. As shown in the above quotations firms are trying hard to establish communication links with different community members with Hotel A using a wide array of communication forums whilst firm PSF A is lagging far behind with no CSR dedicated Middle East group or unit.

4.1.4. CSR and Leadership

The analysis of data revealed that where there is leadership support for CSR, those organisations tend to be more receptive to stakeholder needs and expectations regarding corporate social responsibility, and consequently, the CSR initiatives tend to roll out within a clear framework of organisational strategy. As highlighted by the responses below:

Some of the initiatives that we have developed have been developed from the leadership team at the managing partner level and there has been sort of personal commitment on each of the occasions we have had an event. Managing partners are seen to be supporting the event. They would personally send out notes and communications saying what it means to them. Around Ramadan we have had speeches again on managing partner level to talk about what CSR means to them and what certain initiatives mean to them...

(Respondent PSF A)

Without the best of support you cannot go far. You need that belief from leadership...the leaders of this company, they are involved in CR in terms of making the strategy, promoting it, e.g., our executive chairman promotes it in conferences, when he talks to potential business owners, it is one of the main topics in his discussions.

(Respondent Hotel A)

We have two CEOs...both are great supporters of CSR.

(Respondent PSF B)

...Country Manager has to have twenty percent of time dedicated to corporate citizenship...

(Respondent IT1)

... the Managing Director of the Trust has got such an amazing background in CSR. I mean he helped establish the CSR ... He's the one who established the Trust ... one of the amazing things that he rolled out recently was, I don't know if you have heard of Blue Ocean Strategy? ... So Blue Ocean Strategy is about finding areas which aren't currently being addressed ... You are not doing the same things as the business and it could even be business related, but it's a different ocean where there is no competition ... looking for niche markets ...

(Respondent Pharma B)

...I remember in 2006 when we started the Corporate Social Responsibility initiative...I was very lucky to have a great boss who was like, giving all the possible empowerment and delegation, and he told me basically "Do whatever you feel is right". He bought into it...and this is one of the key aspects of CSR is that you need senior management endorsement...

(Respondent Pharma A)

It becomes evident from the responses above that top management support for CSR has a major impact on the extent that CSR initiatives are rolled out consistently from the organisation's strategy. For instance, turning to Pharma A and its Blue Ocean strategy; its objective to address CSR issues in niche markets follows a clear strategy for sending out teams in different countries across the world that identify CSR gaps. Once these areas are highlighted, project ideas emerge which are evaluated in terms of their consistency with the organisation's pillars (the four pillars of the organisation's "credo"). This is followed up by a systematic search for partners and finally a framework/plan is prepared to roll out particular CSR initiatives.

Where leadership receptivity to CSR is lacking, initiatives are negligible. As demonstrated in the response below:

There is no CSR Manager...CSR is handled by marketing through their Public Relations department.

(Respondent Hotel B)

4.1.5. CSR and HRM Links

The notion of HRM as a key link to CSR received less prominence among respondents. Though the general consensus was that HR is involved with issues regarding compliance with labour laws and ethics, however CSR does not fall in the domain of HRM as is made clear from the following response:

...in practice you can't push this to the HR function...

(Respondent Hotel A)

Some links between CSR and HRM however did emerge in the areas of performance management systems, selection of members in CSR initiatives, employee engagement programs, ethics and workplace diversity. The following response shows how some of the professional service firms have incorporated CSR in their performance appraisal and selection processes, how IT1 uses HR policy of paid days off for volunteer work to encourage individual employees to participate in CSR activities and diversity policy at Hotel B:

We have incorporated CSR in our bonus structures and in our performance reviews. If they haven't done any CSR activities in the year, they get a zero...zero is disinterested, four is active, eight is committed, twelve is role model...

(Respondent PSF B)

...lawyers...we give them up to thirty hours a year to do CSR work, could be probono or whatever excites them in terms of CSR...

(Respondent PSB B)

As a policy, at least fifty hours of probono work...this is part of our bonus scheme.

(Respondent PSF C)

We send an email globally are you interested in teaching in Namimbia and you can then present your CV and then people in New Parameter will choose if you are suitable for that programme...

(Respondent PSF B)

...three working days that are paid days for volunteer work.

(Respondent IT1)

In terms of recruitment we try to ensure we are balancing other nationals to support the diversity levels. We have a survey on a yearly basis that tells us where we sit on

our diversity level, [however] I do not want to be too diverse. It needs to make business sense...

(Respondent Hotel B)

We encourage ethical practices through internal policies and awards such as the 'Honesty Award'. Team members get rewarded for finding any lost item.

(Respondent Hotel B)

Though multiple and explicit CSR and HRM links were less evident among respondent organisations some of these firms have made a conscious effort to some degree to incorporate CSR into the organisational rewards and careers structure for their employees. For instance the professional services firms have built a bonus system that is aligned with pro bono hours of work that lawyers complete. Others have established routine volunteering, for instance in IT1 employees must complete at least two days of volunteer work each year. Pharma B is using CSR initiatives as part of its employee retention plans, so they have extended their maternity leave to three months paid leave and three months unpaid leave, with lactation rooms on organisation's premises to make it easier for working mothers to return to work.

One of the firms in our interview sample is pursuing a longer term approach to CSR in recruitment of local talent via establishing a strong link with the education system; undertaking visits and giving talks at targeted universities and having an internship policy for young Arab students. However, these internship efforts, for the mere fact that they target a specific nationality group, may largely be attributed as a response towards the government's policy of 'Emiratisation' rather than purely from CSR motives.

We open the offices in the summer for young Arab lawyers to come and train in our company. Usually at the beginning we started off by training local students from the U.A.E law schools. Now we have opened it up [to students studying abroad] but who want to come back and practice law in international law firms in the Arab world...

(Respondent PSF B)

I go around lecturing for free at various universities because I strongly believe that you need to plant seeds of CSR in young managers' minds.

(Respondent PSF B)

CSR and employee engagement links were prevalent in some of the firms interviewed.

...in terms of employee engagement...we do a lot of philanthropic activities. And a lot of it is led by our employees, even managed in-house. And to give you some examples of them, we have like a blood drive, which we have every year, partnering with local hospitals over here. And the blood that is collected is used for the children suffering from Thalassaemia....we also support the Terry Fox run every year...and how that works...for every employee that participates in the run, the company pledges one thousand dirhams towards the cost...even we had one guy who decided to take a sabbatical and went off to Uganda to children's orphanage, to work for a couple of months...

(Respondent Pharma B)

...Corporate Social Responsibility actually increases and enhances staff engagement. So on the performance level of the organisation, when employees participate in CSR initiatives, they actually come back to work more fresh...We have an Employee council...and this is part of our internal CSR...what we did last year is that we did a psychological dimension of CSR...we asked all the Employee Council to run across all the thirteen countries of the region, (Middle East region) ... we asked them to run the psychological support (CSR). And for us, this was going to hospitals...and going with flowers, spending some time with them, maybe telling them stories, sitting with them and talking and offering them emotional support...

(Respondent Pharma A)

It is apparent from the responses above that these two organisations have been successful to a considerable extent in establishing links between CSR and employee engagement. Pharma B's employee engagement revolves around the philanthropic aspect of CSR whereby activities, namely fund raising for numerous CSR initiatives, are led by employees and managed in-house. Pharma A, on the other hand, has taken a more organised approach towards creating a link between CSR and employee engagement via the establishment of an 'Employee Council'. Since most of the CSR initiatives in Pharma A have a 'bottom up' approach, the council provides a channel for communicating these initiatives to top management in order to gain organisational support.

CSR in the work place seems to be an area of considerable emphasis for some organisations, as illustrated by the following quote:

The biggest section in our CR report is on colleagues and on HR practices...things like colleagues consultative committees...we do not have trade unions here but we want to simulate that within our environment.

(Respondent Hotel A)

4.1.6. CSR Measurement & Monitoring

Firms that have a clear CSR strategy have also established mechanisms for its measurement and monitoring, with some using advanced measurement techniques such as the balanced score card and business excellence models. The firm IT1 uses a plethora of measurement tools such as cross country surveys, top stories that are validated by others and not generated by the public relations department, stake-holder mapping (referred to as the 'heat map'), employee polls, voices for innovation, PiL (partners in learning) impact and 'CSSP Read' through their technology center.

When you identify stake-holder needs and expectations, you naturally put in objectives, you put KPIs...common practice of using Balanced Scorecard...

(Respondent Hotel A)

... When we have a programme; when we start the whole process, within the objectives of the programme, we also have some measures in place, where at the end of the programme what do you hope to achieve? ... We don't have a formal report...but we do have it like...in terms of general lessons learnt; what was the impact and how many lives did we touch? ...

(Respondent Pharma B)

Others have incorporated some form of measurement, for instance, firms in the legal sector use conflict checks as a tool to measure pro bono work.

... for pro bono we do conflict checks for CSR matters ... as for the non-lawyers they can clock their CSR activities in the HR center...we have four codes and aspects of CSR...community involvement ... pro bono ... environmental sustainability ... our own people ... the finance team pulls out the CSR codes and gives me a report ... We send this report to the London Benchmarking Group so we have an independent observer. Before we send it [*the report*] I check ...

(Respondent PSF B)

pro bono code hours are automatically billed.

(Respondent PSF C)

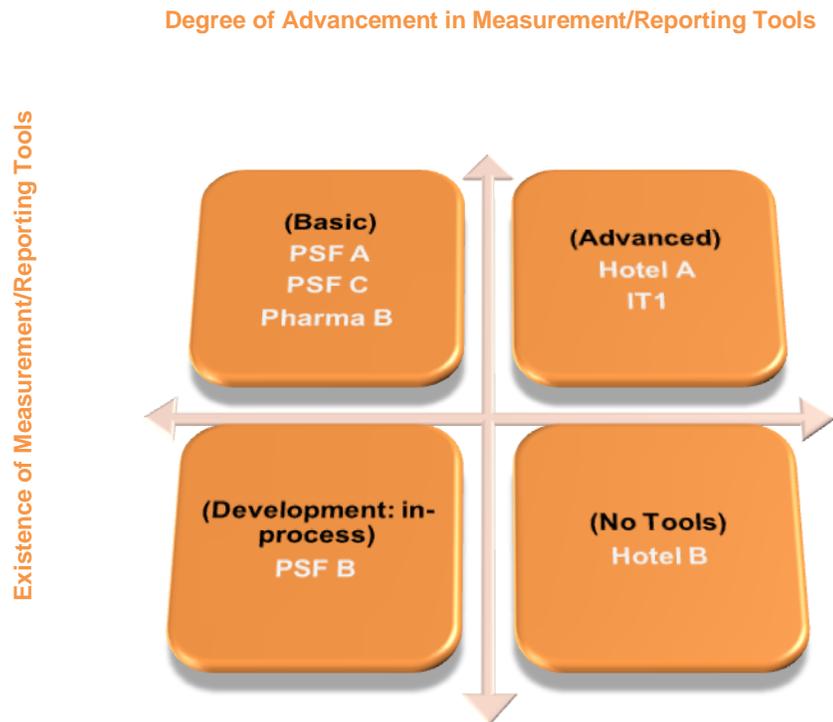
Though the measurement and reporting aspect may be weak, however firms do seem to be involved frequently with conducting surveys to anticipate community CSR needs.

We did a survey a couple of years ago and we found that there was, within the U.A.E, or rather within Dubai, there was only one nurse who was qualified in diabetes care.
(Respondent Pharma B)

Last year we ran quite a comprehensive survey across offices on the topic of corporate responsibility and part of the survey asked people what are they most focused in terms of initiatives they want to see...
(Respondent PSF A)

Figure 4-1 below gives a pictorial representation of the variation in the tools used for the measurement and reporting of CSR activities by respondent firms. As highlighted, Hotel A and IT1 are using more advanced measurement tools namely; balanced score card, cross country surveys, CSSP read, Pil impact and sustainability reporting on GRI (G3) guidelines whilst PSF A, PSF C and Pharma B have basic measurement tools in place namely pro bono conflict checks in PSF A and PSF C and responsibility reporting in Pharma B. PSF B is in the process of developing these tools with plans to introduce a Corporate Responsibility report in the near future. Out of all the sample firms, Hotel B is the only organisation with absolutely no CSR measurement/reporting tool.

Figure 4-1 : Measurement/Reporting Tool Matrix



4.1.7. CSR Areas of Neglect & Challenges/Barriers

The analysis of data revealed that there are certain areas of CSR in the U.A.E context that demand greater attention. As illustrated by the following interview excerpts:

...the whole area of carbon foot-printing and environmental management...we need to do more in that area...

(Respondent Hotel A)

...in some other parts of the PSF A network, the market area and the environment area take on an increased role. The market one is really around thought leadership and public pronouncements and we are not as prominent as we would be in that area in the Middle East. Secondly from an environment perspective there is a big focus on climate change and sustainability around the environment and others parts of the network, we are not as focused in the Middle East in that area. I would say that these would be the two distinctions.

(Respondent PSF A)

Pharma A's response to areas of CSR neglect was somewhat unique, emphasising the fact that in the U.A.E. there is a greater focus on going green and material donations whilst the psychological dimension of CSR is being ignored.

When it comes to CSR, when we see how companies are doing CSR, it's focused on some key factors and ignoring others. Like we see it from our side that they are focusing on green energy, so green buildings, recycling, and we see it focusing on donations and money; and again this is so material, but I don't think CSR is all about only those ... so what we did last year is that we did a psychological dimension of CSR ...

(Respondent Pharma A)

Another very interesting area highlighted by Pharma A was the more proactive CSR stance of firms operating in controversial industries, thus indicating an area for academics to undertake future research on CSR practices within controversial industries.

So called CSR practices in controversial industries ...

(Respondent Pharma A)

Analysis of the data further revealed numerous challenges that organisations face when pursuing CSR activities, fundamentally, in the following areas there is a lack of institutional support, guidance, communication, CSR awareness and resources.

Recycling is a problem in Dubai. Facilities in some places have closed down. You need support for such mechanisms to work. Cleaning campaigns for the beaches work out because they are supported by the municipality. Recycling nation-wide is not supported...In terms of the hotel industry we have very limited role in CSR....limited in terms of public service, in terms of community involvement. You need guidance on CSR. Where can we get guidance? Where to go for CSR? ...

(Respondent Hotel B)

Communication is one. Lack of awareness or education particularly in certain areas within CSR. The one that stands out for me is particularly the environment and I think for example the U.A.E has not got a terribly impressive environmental record and I think that is one of the things that is linked is that people are not [aware]; education is an issue. Secondly, lack of full time resource from an internal perspective. I have met some firms with dedicated full time CR offices, but I think most of them including ours, it is not viewed as a core activity, is very much viewed as a peripheral activity. I have a full time consulting job but I also have regional responsibility of CR and that is a challenge in terms of just time.

(Respondent PSF A)

...we were thinking of other projects...like for example, mobile clinics, crisis management clinics...currently the legislations of the countries are a bit difficult, the importation of those vehicles, it takes seven months to you know, like, get it through. And those are some of the challenges that are facing CSR, because sometimes the environment is not ready to accept...if you don't have endorsement from the, like the government...

(Respondent Pharma A)

Some of the other CSR challenges that were highlighted by the respondents are as follows; CSR projects tend to be one-off initiatives with no importance given to measuring societal/community impact, there is a tendency for some firms to link CSR exclusively with business gains, an insufficient level of CSR commitment at the government level and there needs to be more alignment of CSR initiatives with the organisation's strategy. The following quotes highlight these challenges:

... you saved 22 trees (that's 2009), and in 2010, they are still calculating. Till today I did not receive the end result and I am still following.

(Respondent Pharma A)

... When we were doing this Patient Support project, ... some of our leaders [said] why don't we go to hospitals where we have a problem in registering our products ... and I said, no way!

(Respondent Pharma A)

I would love to see the government doing sort of, not a contest, because CSR is not about competition, but about ... recognition programmes ... because currently I haven't heard of the CSR Committee awards, or it's not that we're after awards. I mean I would hesitate to apply in many of those. But a government could create a committee that evaluates the impact on the society.

(Respondent Pharma A)

... in the past we used to do a lot of philanthropy ... just writing out cheques to organisations. Until we realized we were not really making an impact in the community, because when we recently had a study in 2006, one of the findings of the study was... one of the questions that was asked was ... do you think Pharma B does any [work for] the community? Are they seen as being CSR leaders in the community? And most, or 99% of the answers were, No, we haven't heard anything about Pharma B doing any CSR work in the community. And that was very alarming for the fact that we were spending a lot of money in the community. So we realized that there was something that we were doing wrong, so we were just

sprinkling here and there, and it wasn't having any impact in the community, which is why we decided to have more focus, and more alignment of [our] strategic pillars.
(Respondent Pharma B)

Respondents also related some of their CSR project failures that brought to light additional challenges they face when implementing CSR initiatives. Some of these challenges as illustrated in the quotes below are due to a lack of recipient interest and the challenges of first establishing a foundation and then sustaining it in the long run.

In one program I enrolled my lawyers ... where they [had] to go to local schools to give lectures ... When they arrived [at the] school they hated it as the children were not interested. The recipient has to be interested.
(Respondent PSF B)

Respondent firm Pharma A while narrating its future plan of launching 'Empower Centre of Excellence' (a CSR initiative) expressed some concern regarding the sustainability of the centre over the long run.

... we projected this project for the next five years, and one of the challenges is that when we start growing ... Can we still afford it?
(Respondent Pharma A)

Respondent firm PSF A declared that creating a foundation which is dedicated to CSR is a significant challenge.

The one other limitation is around the challenges of setting up a foundation or formal program. In other parts [*of the world where we operate*] we have dedicated charities set up with full time people employed.
(Respondent PSF A)

4.1.8. CSR Tools/Activities

An array of CSR activities are being carried out by the respondent firms. Table 4-3 below gives a description of some of these activities.

Table 4-4 : Key CSR Activities

Key CSR Activities	
Hotel A	<p>Environment - Electricity and water conservation campaigns, Wise & Go Green campaigns.¹</p> <p>Community - Emiratization (employment of U.A.E nationals in senior management positions).¹</p> <p>Corporate Governance - Establishment of CR Review Group to improve corporate responsible practices.¹</p> <p>Employees - Talent management systems and fast-track career development programmes/ retirement plans/ Employee Consultative Committees.¹</p>
PSF B	<p>Pro bono - New Parameter (legal CSR initiatives).</p> <p>Environment - Recycling (agreement with Enviroserve to recycle electronics)/ use recycled paper/ double sided printing/off-set carbon foot-print while traveling/ automatic shut down of work stations at mid night/ member of the Earth day network/ member of the Rainforest alliance with approx. eighty lawyers globally assigned to work on environmental laws to protect the rain forests.</p> <p>Community - lawyers teach for free at schools in Namibia and Mozambique/ carbon foot prints are off set against tree plantation in Africa.</p> <p>People - summer internships for young Arab lawyers studying abroad so that they give back to the local community (a way to encourage local talent)/ support Emiratization/ISO 14001 certified (health and safety at work).</p>
IT1	<p>Modernising Government - E-readiness training for civil servants, e-inclusion for citizens.</p> <p>Transforming Education - Educate to Innovate (STEM- Science, technology, Engineering and Mathematics).</p> <p>Protecting Citizens and Community - Cloud computing/ cloud positioning.</p> <p>Workforce Development and Employability - Women entrepreneurs, essential technology skills.</p>
Hotel B	<p>Beach cleaning campaigns, blood donations, yearly lunch with proceeds given in charity, Ramadan dinner for orphans, recycling of paper, newspapers and can collection campaigns, participation in the Earth Hour drive.</p> <p>Recent housekeeping initiative implemented: Cleaning without chemicals as part of the Johnson and Johnson drive.</p> <p>In-house two-week training invites to children with special needs (collaboration with MANZIL).</p> <p>Junior Academic - A two day in-house activity for school children (a tour of the hotel; children get to work in the kitchen so as to familiarise them with how a hotel is run).</p>
PSF A	<p>Community Initiatives - Fund raising for Breast Cancer with proceeds donated to a charity in Saudi Arabia/ Fund raising for 'Against Malaria' programme with proceeds donated to a charity in Africa/ Blood drive for people suffering from Thalassemia.</p> <p>People - A dedicated 'Women in Business' programme that focuses on promotion and quality of women's rights within PSF A.</p> <p>Pro bono - Advisory services to clients on their own CSR programs.</p>
Pharma B	<p>Run Programmes through Trust Partnerships - Middle East Healthcare Leaders programme /Innovators in Community Wellness programme/ Pregnancy Pass/ Safe Kids.</p> <p>Philanthropy - Annual Blood drive/ participation in the Terry Fox Run/Ramadan Iftar (fund-raising with proceeds donated to feed labour camps).</p> <p>Internal CSR - Breast Cancer Awareness drive/ lactation rooms for working mothers/ maternity leave extended to paid three month leave.</p>
Pharma A	<p>Psychological CSR - Emotional support to the community such as visiting patients in hospitals who have no body visiting them (Patient Support project).</p> <p>Empower Centre of Excellence - Empowering minorities in the community through learning and development.</p>
PSF C	<p>Pro bono</p> <p>Weekly Contribution to Helping Hands - Proceeds are spent on improving construction workers' lives.</p> <p>Donations to charities/Direct contributions towards education.</p>

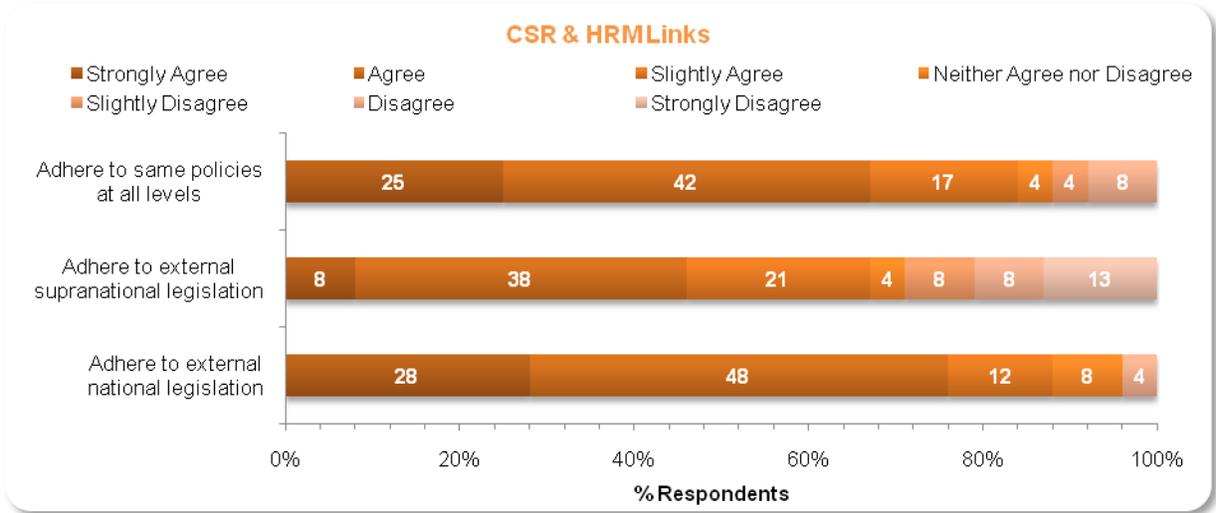
Source: 1. Hotel A (2010): <http://www.HotelA.com/en/Hotel-A/About-Hotel-A-Group/Corporate-Responsibility/CorporateResponsibility-Report/>

Overall, the CSR activities of the respondent firms can be summarised in to four distinct categories, namely; voluntary community programs predominantly run through employee volunteering such as pro bono work in legal services sector firms, blood drives and sabbaticals taken to pursue CSR community projects; community partnerships to support fund raising activities for various initiatives such as cancer awareness programs; partnerships with public sector firms (this is specifically in the case of Pharma B) and partnerships with social enterprises as is the case of PSF B and its rain forest alliance.

4.2. Survey Results

The majority of responses were received from firms belonging to the construction sector, finance/financial services sector and multiple industries, with 13%, 17% and 25% of responses received from these sectors respectively. The remaining 45% of responses were received from the following sectors namely; consulting (9%), real estate (4%), insurance (8%), Tourism/Hospitality/Travel (4%), professional services (8%), transportation/automotive (8%), and education and training (4%). Appendix III provides a graphic representation of the demographic profile of the respondent firms.

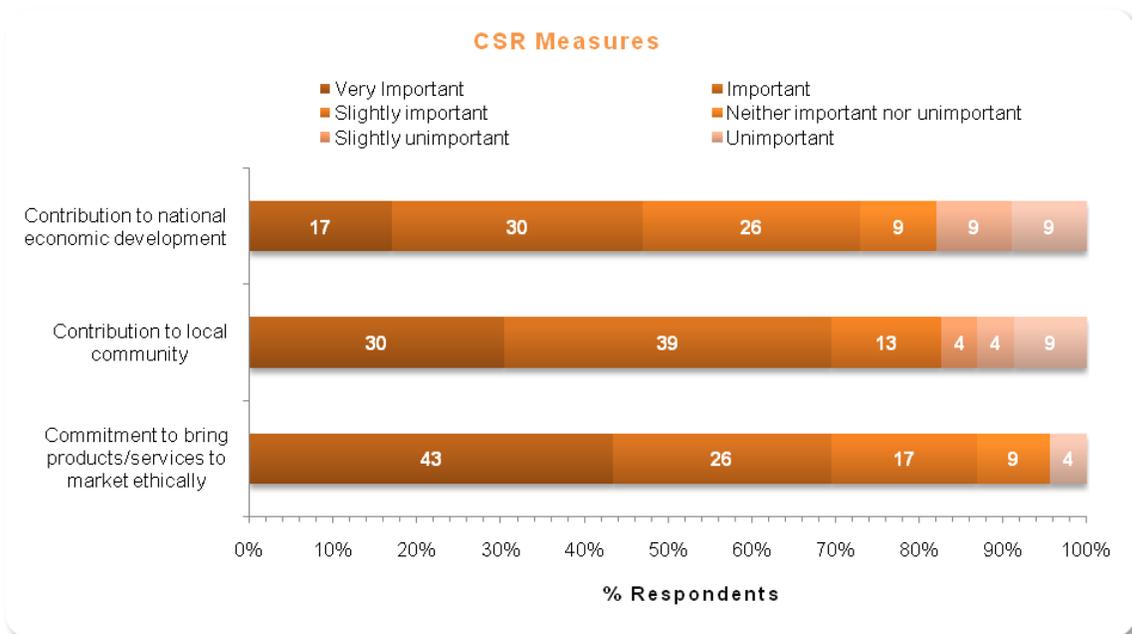
4.2.1. CSR and HRM Links



The majority of the respondents agreed with the statement that their organisation has to follow external national employment legislation, policies and directives. As is evident from the graph above, 88% of the respondents agreed to the statement, with their responses ranging from strongly agree to slightly agree, lending support to the argument that the major institutional drivers for CSR arise from national business systems.

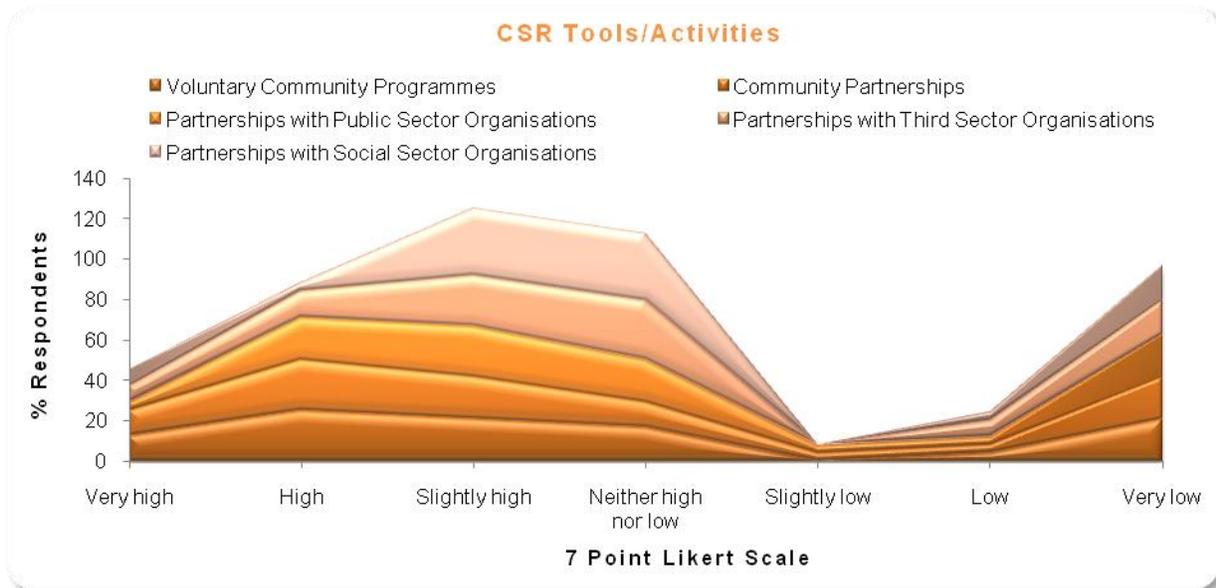
4.2.2. CSR Measures

Commitment to bring products and services to the market ethically and making a contribution towards the local community were considered important CSR measures by the respondents. 69% of the respondents in the sample viewed these two measures as “very important” and “important” along the 7 point Likert scale.



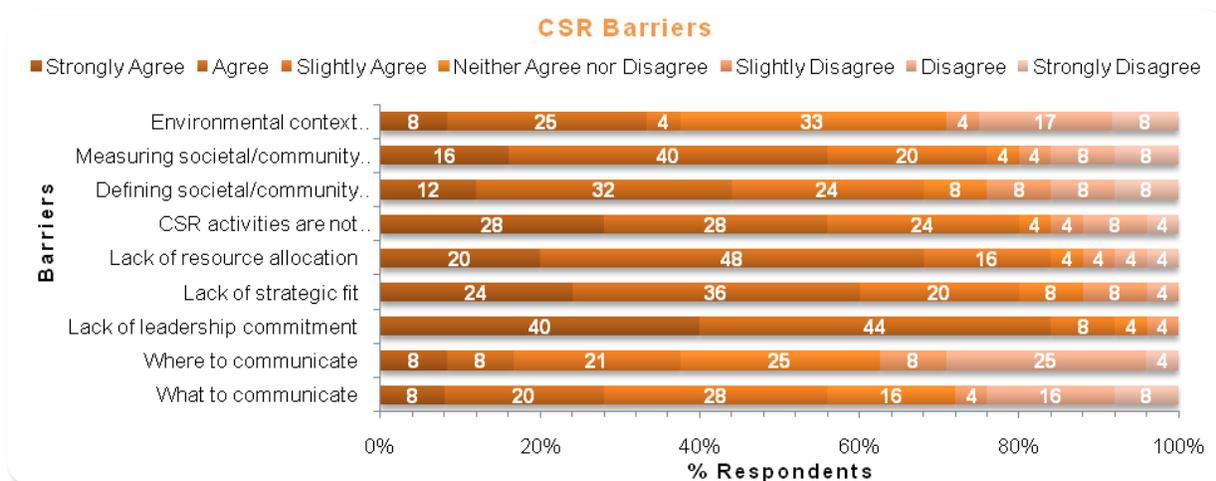
4.2.3. CSR Tools/Activities

A graphic representation of respondents’ perception of the level of engagement of each of the CSR tool/activity by their organisation shows that voluntary community programmes and community partnerships are the dominant CSR tool/activity used by firms. 38% of the respondents reported a level of “very high” to “high” for these two CSR tools of engagements used by their firms.



Responses to statements regarding partnerships with public sector organisations, third sector organisations and social enterprises ranged between 46%-66% with the lowest frequency for “neither” to “slightly low”, and 46% of the respondents citing public sector partnerships, and 54% in the middle responding “neither or slightly low” to third sector organisation partnerships up to the highest frequency given by 66% reporting “neither or slightly low” to partnerships with social enterprises.

4.2.4. CSR Barriers

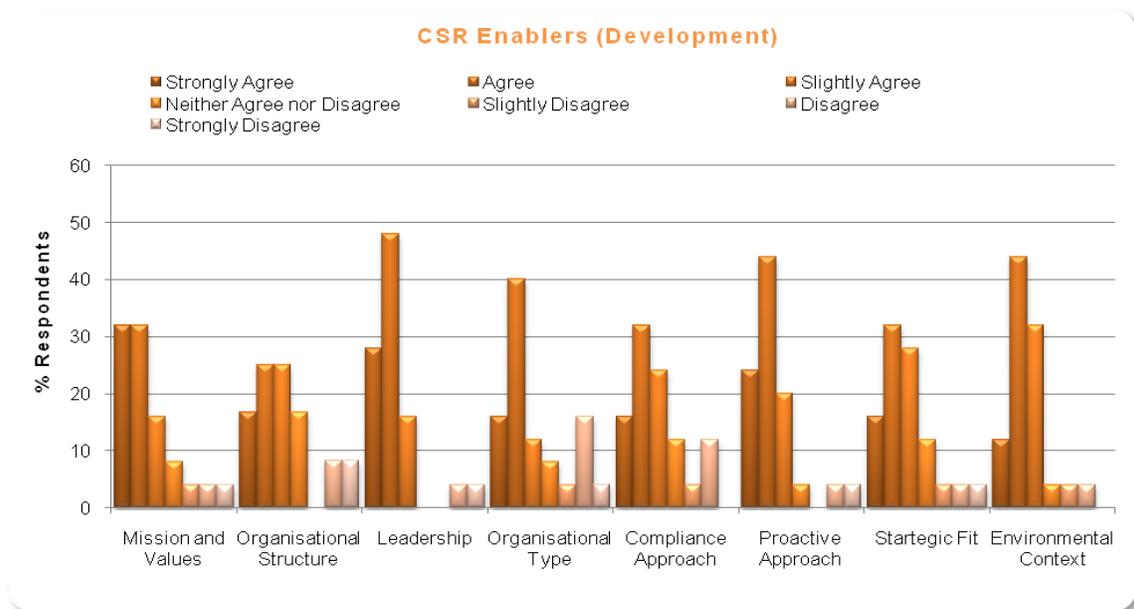


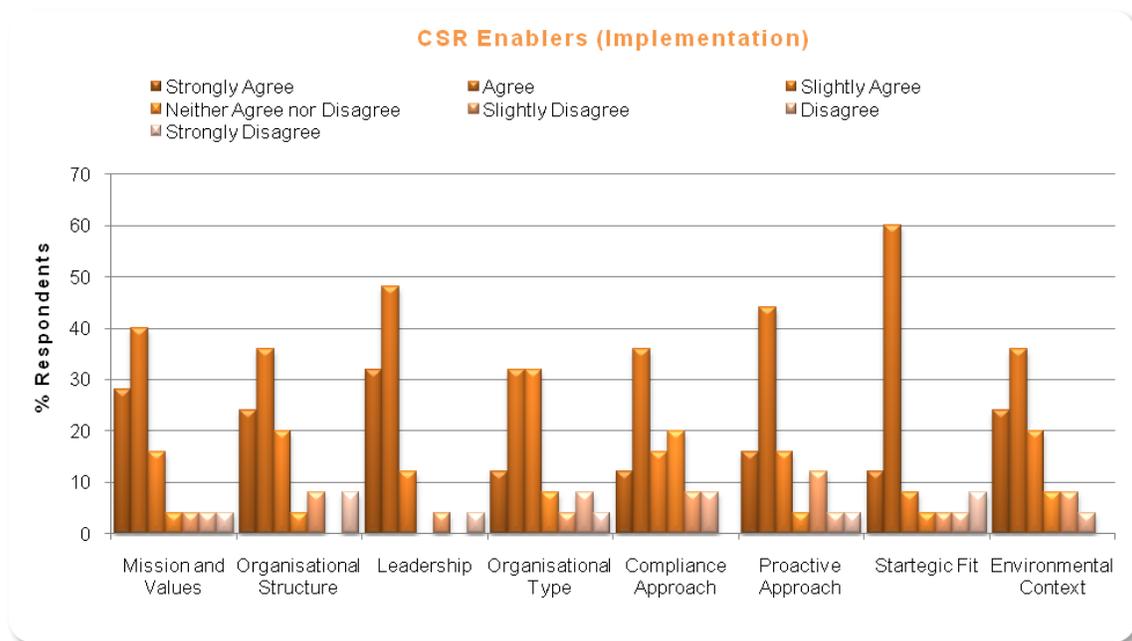
The graph above shows the distribution of responses to a list of CSR barriers that firms encounter; lack of leadership commitment, lack of strategic fit between the company and stakeholder expectations, lack of resource allocation, difficulty in measuring CSR activities and difficulty in measuring societal impact.

68% responded “strongly agree” or “agree” to lack of resource allocation as a CSR hindrance, followed by lack of leadership support, for which 64% of the respondents cited “strongly agree” or “agree”. 60% reported “strongly agree” or “agree” to lack of strategic fit as a CSR barrier, and 56% strongly agreed or agreed to the notion that difficulty in measuring CSR activities and its societal impact are barriers to CSR.

4.2.5. CSR Enablers

The graphs below show that the primary CSR enablers for both CSR development as well as CSR implementation are mission/values and leadership.



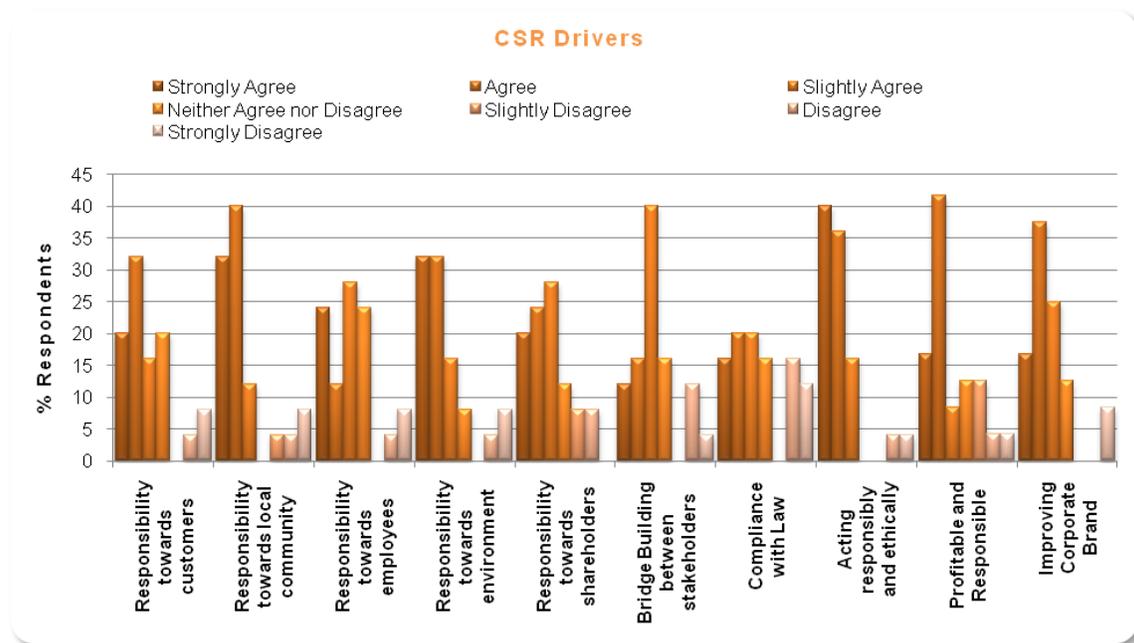


48% of the respondents agree with the statement that leadership enables CSR strategies to be developed with 40% agreeing with the notion that mission and values enable CSR strategies to be implemented. 32% strongly agree that leadership is an enabler for CSR strategy implementation and likewise 32% of the respondents strongly agree with the statement that an organisation’s mission and values enable CSR strategies to be developed.

Environmental context and organisational type also emerge as CSR enablers, albeit not as significant enablers as mission/values and leadership. 32% of the respondents indicated that they “slightly agree” with the statement that environmental context enables CSR strategies to be developed and organisational type enable CSR strategies to be implemented.

4.2.6. CSR Drivers

For CSR Drivers, as evident from the graph below, acting responsibly and ethically, responsibility towards the local community, responsibility towards the environment and improving corporate brand emerged as the primary drivers of CSR.



A summary of the main findings of the salient CSR features of the emirate of Dubai from a review of the survey results are as follows;

1. Abiding by external national employment legislation is a key institutional driver of CSR whilst the organisational drivers are namely; acting responsibly and ethically, responsibility towards the local community and the environment and improving corporate brand.
2. Commitment to bring products ethically into the market and contribution towards the local community are the dominant CSR measures.
3. Voluntary community programmes and community partnerships are the most prevalent CSR tools/activities.
4. Lack of leadership support is the most significant CSR barrier.
5. Mission and values is the most important enabler for CSR development whilst leadership support is the key enabler for CSR implementation.

5. DISCUSSION

The results of the empirical investigation lead to several important observations about corporate social responsibility in the context of the rapidly emerging economy of the emirate of Dubai. The implications, remaining consistent with the specific research questions and objectives that were established on the onset of the research, are as follows:

In response to the first research question on congruence in the conceptual understanding of CSR, a unified definition of CSR did not emerge. As predicted, based on existing literature where academics have been divided on the concept of what CSR means; this seems to be the case in Dubai as well. A degree of congruence in the definition of CSR definition was expressed by the research participants in so far as the inherent elements of CSR are concerned; namely the element of ‘caring’ for the community and the assumption that CSR goes beyond philanthropy. However, whilst some strongly argue against linking CSR to the business such as deriving any business benefits from it such as promotion of company products; others are either carrying out CSR initiatives as an extension to their public relations activities or leveraging their products to facilitate CSR. This gives the impression of an underlying motive of deriving business gains that is most compatible with the views advanced by proponents of the shareholder perspective of CSR.

The study found that heterogeneity in organisations’ actions exists due to industry differences, hence supporting the view reported by past academic research that industry does matter and that CSR actions of firms are dependent on the industry context with particular CSR attitudes and practices comparatively common throughout particular industries (Godrey, Hatch and Hansen 2010). For instance, pro bono work was found in both of the legal service sector firms interviewed.

Leadership as a significant CSR enabler was supported in the study. It was found that top management support for CSR had a major impact on the extent that CSR initiatives were rolled out consistently from the organisation’s strategy, where leadership receptivity to CSR was lacking, CSR initiatives in organisations were negligible; thus lending support to Swanson’s (1999) value neglect and value attunement model whereby executive normative receptivity is

seen as a significant CSR enabler. Though a positive relationship appears to emerge between leadership receptiveness to CSR and CSR actions of firms, this association needs to be further explored through quantitative research studies to establish casual links between the two variables. Furthermore, the normative concept of moral leadership seems to exist from the accounts of the respondents whereby for some the definition of community stems from the personal moral mind set of the individual leading CSR.

In response to the fourth research question on whether CSR strategy is an enabler for CSR, it was found that organisations that take a formal approach to strategic planning for CSR develop CSR initiatives that are aligned with the overall strategy of the firm. A clear CSR strategy framework serves as a significant enabler, integrating the numerous CSR activities across all business units in the firm. Four out of eight firms interviewed had a clear cohesive CSR strategy in place, where this was found lacking, CSR initiatives seem to be more erratic.

The area of CSR measurement and monitoring was found to be quite weak and only two out of eight firms interviewed had advanced measurement and monitoring systems in place. This may be due to the fact that the management framework in Dubai is driven by opportunist behavior where the main aim is to only focus on the financial performance of the firms, putting aside reporting of any other activity as insignificant. Areas like HRM and CSR are moved into the background because the common perception is that they do not directly contribute towards the financial results of a business.

HRM and CSR policy links were found to be less evident. Though the interviewees reported some linkages in the areas of performance management systems and employee engagement/retention programs, participants seemed to underestimate the potential contribution of operational HRM activities to CSR.

On the issue of CSR challenges, the findings reveal that environment and market place are the principal areas of CSR neglect whilst the dominant CSR challenges were namely; a lack of institutional support, guidance, communication and CSR awareness and resources.

The empirical study highlights the following salient CSR features within the context of the emirate of Dubai;

Though many companies across the world, other than the United States, tend to use the term ‘Corporate Responsibility’ rather than ‘Corporate Social Responsibility’ (Crane et al 2008), organisations in Dubai use both terms, CSR and CR, interchangeably. Extant literature defines certain core dimensions of CSR, namely; voluntarism, going beyond philanthropy, management of externalities and addressing a multiplicity of stake holders (Dahlsrud 2006; Crane et al 2008).. The study suggests that out of these four core dimensions, two CSR characteristics are predominant in Dubai, namely; voluntarism and going beyond philanthropy. Management of externalities and addressing a multiplicity of stakeholders is found lacking.

The study demonstrates that firms appear to follow the shareholder value theory and stakeholder perspective as the underlying CSR philosophies. The shareholder value theory contends that CSR can be strategic provided that firms pursue CSR activities that support the core business (Keim 1978; Jensen 2000; Burke and Logsdon 1996; McWilliams and Siegel 2001). This approach seems to be followed by two of the respondent firms, not so much as a consequence of direct adherence to it, but more so due to an implicit philosophy whereby these firms use their products to leverage CSR activities and only roll out those CSR projects that are in line with their core business/expertise. The stakeholder perspective of CSR argues that corporations have a responsibility not just towards their shareholders but also towards other groups/individuals that are affected directly and or indirectly by the business activities. CSR from a stakeholder perspective is based on principles of corporate rights and corporate effects and stakeholder management (Evan and Freeman 1988). This is certainly the CSR philosophy followed by one of the hospitality industry firm interviewed whereby monitoring of stakeholder interests, active stakeholder engagement and an avid interest in corporate governance are the guiding CSR principles for that firm. The study also found the concept of corporate citizenship to exist in organisations with one respondent firm referring to it as ‘social capitalism’.

Utilising Whooley’s (2004) four pronged CSR framework of market place, work place, community and environment, the study reported that out of the four areas of management practice (environment, community, market place and work place), community is the most

strongly focused area. This perhaps has to do with the fact that the firms interviewed belong mainly to the services industry. Since such firms have direct contact with customers, they tend to focus more on community CSR activities, thus lending support to Godfrey, Hatch and Hansen (2010) empirical study that delineated CSR actions according to different industries and found that firms with direct contact with customers are more involved in community CSR activities.

The empirical study demonstrates the following CSR enablers, drivers and tools in the emirate of Dubai; mission and values, which is part of an organisation's culture, emerged as the most significant enabler for CSR development as reported by the survey results. This supports existing literature that suggests that the process of formal strategic planning and a firm's culture were two main enablers of an organisation's orientation towards CSR (Galbreath 2010). The study revealed that adhering to external national employment legislation is a key institutional driver of CSR however since the legal system in the U.A.E is weak, as reported by past academic research (Rettab et al 2009) one sees the case for explicit CSR to be stronger in Dubai with firms' CSR responses towards women and youth stem from the need to empower these two groups of community members at the level of national business systems. This supports the viewpoint held by Matten and Moon (2008); the authors argue that various institutions such as cultural, educational, political, financial and labour institutions in a national business system are institutional drivers of CSR that result in two distinct approaches to CSR, namely; implicit CSR and explicit CSR and that there is a general trend of organisations moving towards explicit CSR. The empirical study shows that voluntary community programmes and community partnerships are the dominant CSR tools utilised in Dubai, however interview responses show that instances where organisations have created institutional foundations to carry out CSR work, CSR activities have had a greater impact.

The results need to be considered in the light of the study's limitations. First, the industry focus was limited mainly to consumer services industries. Second, the data is based exclusively on perceptual data from on-site interviews and research participants' understanding and perceptions regarding the tools, drivers and enablers of CSR. Last, the generalisability of results is limited as the study is based on data collected from a single country.

On the basis of the research for this dissertation several suggestions for future research can be made. Industry specific case studies should be conducted by academics to shed more light on the link between unique industry characteristics and CSR. CSR in controversial industries is another area of research that merits greater attention in the UAE. Understanding how variations in the institutional context affect organisations' responses to CSR requires more investigation and perhaps cross-country comparisons would be helpful in highlighting institutional differences that may contribute to CSR heterogeneity. Also, within defined organisational contexts, further study is needed to understand if different organisational forms, structures and cultures have an impact on the choice of CSR mechanisms and initiatives.

The empirical findings presented here demonstrate that CSR is still considered very much a peripheral activity, something of an 'add-on' rather than a core part of a business. In the context of Dubai, organisations are a long way from establishing multiple and explicit CSR and HRM links. A general view maintained by the respondents is that one cannot push CSR into the HR domain; contrary to what extant literature on CSR and HRM suggests. Academic research strongly argues that both CSR and HRM can contribute significantly towards business success (Redington 2005). This has some major implications for HR practitioners. One of the most significant challenges for human resource practitioners is to take on the CSR mandate and work cross functionally with other business executives to embed CSR across all business units.

6. CONCLUSIONS & RECOMMENDATIONS

The understanding and awareness of the role of CSR as a function beyond just charity exists quite clearly. Of the organizations interviewed, there was a definite sense that CSR involves other parameters beyond philanthropy; however focus on these parameters differs from organisation to organisation.

CSR as a tool and a philosophy thrives when it is embedded in the DNA of an organisation and finds proponents from the top tier to the boots-on-the-ground. This integration happens when there is a single minded vision that is propagated within and subscribed to by all members of the company. That situation does not yet fully exist in the region. There could be a number of reasons why this is so, including a lack of understanding that both CSR and HR activities need to go in tandem for businesses to derive strategic benefit from their CSR activities. The mind set needs to change from CSR as a peripheral activity to a phenomenon that is built into the daily operational activities of the business. ‘Inducted’ is the key word here. The recommendation in this case is for organisations to create a culture of CSR and to inculcate the CSR vision especially at a time when new employees are inducted.

CSR as a concept is evolving in the region. Development of the awareness that CSR is more than just a charity but there are more organisational resources and actions that must be implemented to translate what is sometimes very enthusiastic employee participation into long-term CSR that can maximise the benefits of the collective actions of companies. This lack of institutionalization of CSR results in the company’s CSR initiatives having a rather haphazard and random feel. The recommendation in this case is for companies to focus i.e., ‘Concentrate to Accumulate’; selecting one or two elements of CSR that the company can focus on and ‘own’. Allocated resources can thus be used to make an actual difference in one key area or the other. Focus and coordination would also allow for a stronger vision sold within the company and employees signing on just because they can see initiatives that are tied together, are making an actual difference and thus they feel that they can too. With this strategic focus, companies can also achieve synergies between their core competencies and a relevant specialty of CSR for e.g. a law firm focusing on community welfare via pro-bono work as a main area can be known for its benevolence and excellence in that area. This is a form of strategic CSR positioning that can be

leveraged. This would not be the case if the law firm decides to get into multiple areas and ends up with no real association to any.

Focusing on generating shareholder value is often berated as a mindset, however it instills a sense of accountability within that requires management and employees to ensure that every action and every investment has set key performance indicators (KPIs) that lead to an actual result. The organisations that were interviewed seemed to all share this ethic when it came to their day to day business. However CSR seemed to be the one area that was often not judged by the same standards as other investments (time, people, money). This can work in nascence where just investing some resources in CSR can be a signal of intent to internal and external stakeholders that the company is a conscionable citizen – however for the company to draw some real value in the medium to long term is to set some real KPIs in terms of either awareness or equity that can be measured directly or via third parties with its customers and consumers.

For researchers interested in the CSR domain, suggestions for future research on a global level is to conduct empirical investigations on how multinational corporations approach the CSR agenda across business units in different parts of the world vis-à-vis pressures of globalisation and localisation of their CSR initiatives. From a local regional focus, it is suggested that CSR be studied from a cultural vantage point to see whether Islamic influence can be a more influential CSR framework in the Arab world.

Academic literature suggests that the national business system of Dubai is characterised by intense competition, opportunist management behaviour and a legal system that is defunct (Rettab et al 2009). It is therefore recommended on a government policy level, that laws are put in place to curb exploitative human resource practices (internal CSR) as well as monitor the management of externalities by businesses (External CSR). Furthermore, another area for the government to focus on is to provide media and communication platforms so that companies can have access to multiple forums on which they can actively engage with their stakeholders.

A final conclusion that is drawn from this empirical study is that in the context of the emirate of Dubai, the perception regarding corporate social responsibility is that CSR is no longer simply donation of money or charity. CSR has moved beyond philanthropy to systematic

efforts made by organisations to integrate CSR fully into the functional side of business. These efforts, though enthusiastic, are largely haphazard and lack focus. It is imperative, therefore, for organisations that have CSR on the agenda, to understand that unless CSR and HRM links are established, their CSR initiatives will lack impact. Herein lays the challenge for HR practitioners to incorporate CSR agenda in their HR policies, systems and practices. This empirical study is based on a fast emerging economy of the Arab world, with perceptual data collected from respondents in organisations operating in the emirate of Dubai. Perceptions regarding CSR tools, drivers and enablers were empirically investigated in this dissertation and crucial links between CSR and strategy, CSR and leadership, and CSR and HRM were discussed.

7. MANAGEMENT RECOMMENDATIONS

7.1. Researchers

7.1.1. Recommendations for Future Research

- ✦ On a global level; carry out empirical investigations on how multinational corporations approach the CSR agenda across business units in different parts of the world vis-à-vis pressures of globalisation and localisation of their CSR initiatives.
- ✦ On a regional level, carry out research on CSR from a cultural vantage point to see whether Islamic influence can be a more influential CSR framework in the Arab world.

7.2. HRM

- ✦ HR professionals to become more output and outcome focused i.e. be able to demonstrate that CSR activities are contributing to bottom line results and are quantifiable.
- ✦ Change management to create and promote a CSR culture in an organisation.
- ✦ Formulate fair and transparent employment and business practices.
- ✦ Competency development to embed CSR behaviours.
- ✦ Develop performance management systems that measure employee performance against CSR objectives.
- ✦ Develop and implement codes of ethics that focus on socially responsible behaviours.

7.3. CSR Leadership

- ✦ ***CSR Everyday, I, and You*** - Propagate a single minded vision that is subscribed by all members of the organisation. The key word here is to ‘induct’ employees to the new CSR culture.
- ✦ ***Concentrate to Accumulate*** - Select one or two specific elements of CSR that the company can focus on and ‘own’ and then allocate resources to the key CSR areas identified. Focus and coordination would allow for a stronger vision conveyed within the company and also enable the company to achieve synergies between its core competencies and a relevant

specialty of CSR for e.g. a law firm focusing on community welfare via pro-bono work as a main area can be known for its benevolence and excellence in that area.

- ✚ ***It is Not Real; If It is Not Measurable*** - Every investment has set key performance indicators (KPIs) that lead to an actual result. For example, when making a marketing investment, corporates always pre-determine some performance indicators against which their subsequent activities are measured. An advertisement should make the product company top of mind in its category, increase awareness and usage, and have a positive impact on its key equity indicators. Companies practicing CSR should also set aside some KPIs in terms of either awareness or equity that can be measured directly or via third parties with its customers and consumers to draw some real CSR value in the medium to long term.

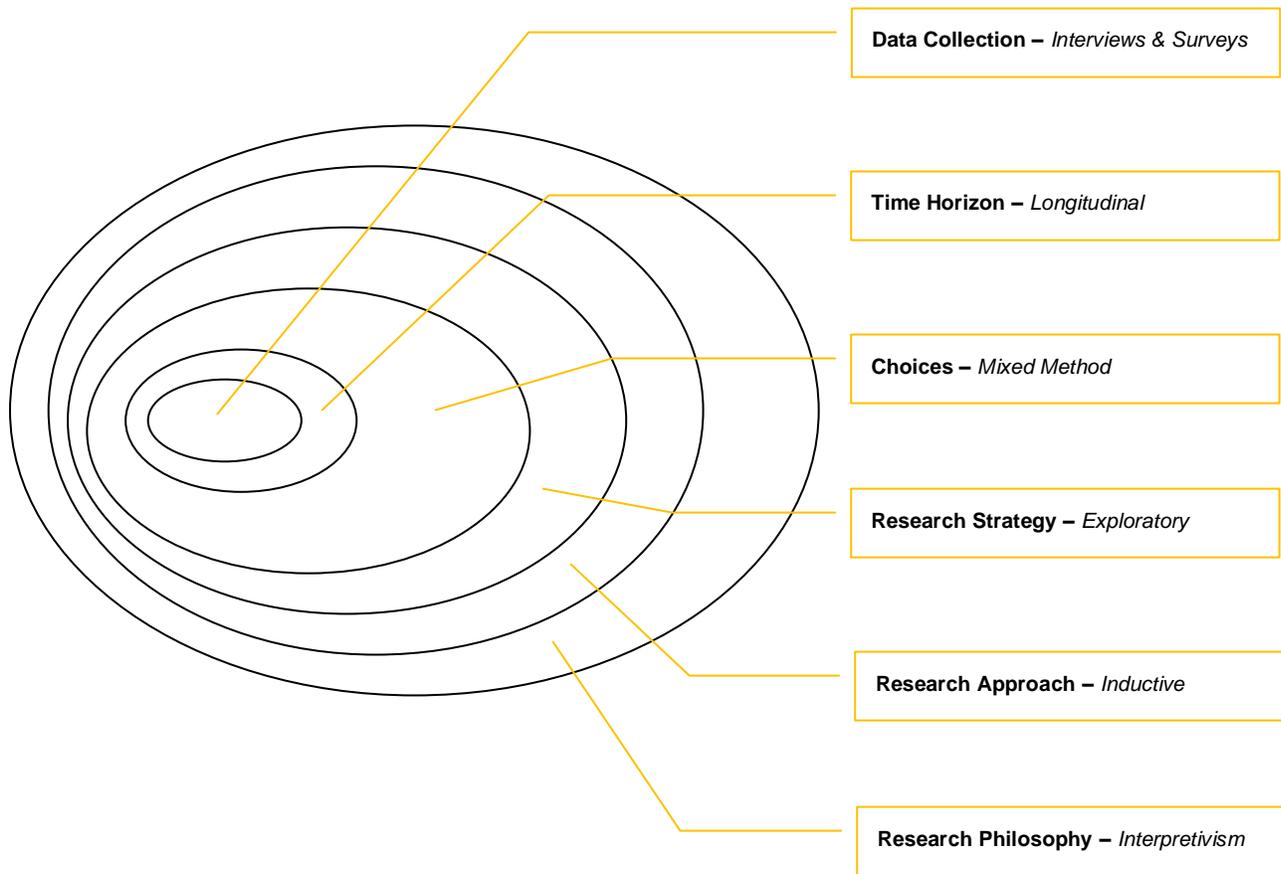
7.4. Government Policy Makers

- ✚ Allocate additional resources to provide sufficient organisational, legislative, and operational environment for companies to implement CSR systems and practices. For example, waste recycling sites should be located throughout the community and service the full range of product and packaging goods recycling.
- ✚ Provide media and communication platforms so that organisations may use these tools for active stakeholder engagement.
- ✚ Promote CSR Excellence Awards to recognise companies that follow ‘best practice’.
- ✚ Strengthen human resource legislation and allocate resources to enforce laws and monitor compliance.

ANNEXURE

Annexure I

Appendix I - The Research Process Onion



Adapted from: Saunders et al. (2007). *Research Methods for Business Students*. 4th ed. Harlow: Prentice Hall p132.

Appendix II (i) a - Interview Invitation-Cover Letter

Dear Sir/Madam,

In reference to the subject above, we would like to invite you to participate in a research that is being conducted in Dubai; CSR research in Dubai is part of a bigger project of researching using the same surveys and topic agendas in the UK, Belgium, Morocco and other countries. We are selecting companies who have been forerunners in the CSR initiative in Dubai and who have ongoing programmes under their CSR umbrella. Having looked at your company website, we see that ----- (Organisation Name) is quite active in its CSR initiatives namely ----
----- (Give some examples of what the organization is doing in CSR). We seek to attain a greater understanding of and an insight into how companies are pursuing CSR in Dubai and hope that you will agree to participate in a face to face discussion on our topic of research. Please refer to the interview invite below:

Invitation for Interview

What We Are Doing

The researchers (listed below) and I, in universities across globe are exploring views on and perceptions towards Corporate Social Responsibility (CSR) within different industries and country contexts. The aim of our study is to establish perceptions regarding the important characteristics of CSR and what influences them.

Who We Are

Research Team

- ✚ Professor Ashly Pinnington, British University in Dubai, United Arab Emirates
(ashly.pinnington@buid.ac.ae)
- ✚ Dr. Mine Karatas-Ozkan, University of Southampton, United Kingdom (mko@soton.ac.uk)
- ✚ Dr. Katerina Nicolopoulou, University of Southampton, United Kingdom
(knicolopoulou@hotmail.com)
- ✚ Professor Mustafa Ozbilgin, University of East Anglia, United Kingdom
(m.ozbilgin@uea.ac.uk)

✚ Dr. Manal Elabboubi, Universite Catholique de Louvain, Belgium
(manal.elabboubi@uclouvain.be)

✚ Dr. Max Chipulu, University of Southampton, United Kingdom (M.Chipulu@soton.ac.uk)

Topics Covered In the Interview

- ✚ What are the CSR drivers in companies?
- ✚ How is CSR developed and implemented by companies?
- ✚ How does CSR complement company strategy?
- ✚ What CSR tools/activities are companies engaged in?
- ✚ What barriers are companies facing in implementing CSR programmes?

There Is Value in Participating

Participants can benefit by influencing the debate in current CSR practices globally. This is a benchmark project and participants will learn how, comparatively, they are approaching CSR within an industry and a country context. The results from the study will be reported in the aggregate and will not be tied to specific companies. All individual returns from the U.A.E will remain confidential. As a token of our appreciation, we will provide each of the participating companies a summary of our findings.

The U.A.E may contribute to an MSc. thesis by Najia Malik.

I would really appreciate it if you could let me know of your interest in participation so that we may schedule an interview at your convenience. We look forward to your participation and hope to hear from you soon. You can reach me at +971 566839572.

Warm regards,

Najia Malik

Appendix II (i) b - Survey Invitation-Cover Letter

Dear _____

The researchers (listed below) and I, in universities across globe are exploring views on and perceptions towards Corporate Social Responsibility (CSR) within an industry. The aim of our study is to establish perceptions regarding the important characteristics of CSR and what influences them. The results of our study will allow us to contribute to the knowledge and understanding of CSR, which in turn will help organisations implement effective CSR strategies more successfully.

You are under no obligation to participate, however we do hope that you will agree to complete this short survey. We guarantee anonymity and the data collected will only be used for the purposes of this study.

To complete the survey, please follow the link below:

<http://tinyurl.com/2ua6wyx>

Please mention the country you are based currently where it states in the survey as the information is imperative for collating results country wise.

The U.A.E may contribute to an MSc. thesis by Najia Malik. All individual returns from the U.A.E will remain confidential.

We thank you in advance for your cooperation. Should you have any questions about the survey, please do not hesitate to contact me.

Warm regards,

Najia Malik

Appendix II (ii) Interview Questions

Interview Guide

<i>Interview Guide</i>
How do you define CSR? How does your organisation define CSR?
What is the strategy of your company in terms of CSR? What are its key components?
How does this strategy fit the overall strategy of your company? Is there alignment?
What are the ways in which CSR is practiced in the industry in which you operate? (Are there pressures for compliance / pressures of supply chain)?
How would you define and describe the 'community' within which your company operates?
In what ways does your company feel accountable to this community/how do you serve it? How do you involve them in governance (decision making) in your organisation?
Who are your key stakeholders and how do you communicate with them?
What are the key organizational strategies/structures/mechanisms through which CSR is supported in your organization?
What are the ways in which the leadership of your company is supporting CSR?
What have been the main barriers to CSR implementation in your company?
Have you experienced any CSR project/strategy failures? What did you do? What did you learn from those?
What are the main HR policies that you have in your company? How do they support the central CSR strategy?
How do you build and maintain networks in and around your company?
Does your company have any particular policies for environment, or health and safety?
How are CSR activities/initiatives measured in your organisation? (How is the impact on community measured?).
How are CSR activities/initiatives in your organisation monitored?

Source: Nicopoulou, K., Karatas-Ozkan, M., Pinnington, A.H., Chipulu, M., Ozbiligin and Elabboubi, M., (2011).
Corporate Social Responsibility Interviews, Southampton: University of Southampton.

Appendix III - Sample Characteristics (Interviews)

Serial Number	Company	Industry	Interview Job Designation
1	Hotel A	Hospitality	Director of Human Resources
2	PSF A	Professional Services Firm <i>Accountancy</i>	Director
3	IT1	Information Technology	Business Manager-Gulf
4	PSF B	Professional Services Firm <i>Legal</i>	CSR Manager-Middle East
5	PSF C	Professional Services Firm <i>Legal</i>	Senior Partner
6	Hotel B	Hospitality	Director of Human Resources
7	Pharmaceutical A	Pharmaceutical	Regional HR Business Partner- Commercial International
8	Pharmaceutical B	Pharmaceutical <i>Health Care/ Cosmetics</i>	CSR Manager-Middle East

Appendix IV – Survey Questionnaire

CSR Survey

Corporate Social Responsibility Survey

This short questionnaire aims to understand your organisation's strategies, policies and practices. Our survey research is exploratory in nature and designed to elicit the drivers, enablers, tools and measures of Corporate Social Responsibility (CSR) in organisations. So, please respond to each question in the context of your own organisation. Data collected will be used solely for the study. Any data for research publication purposes will be treated with anonymity unless permission is granted for it to be used otherwise.

For further clarification, or if you wish to participate in this or any future CSR projects, please contact one of the following:

Dr Mine Karatas-Ozkan, University of Southampton, United Kingdom (mko@soton.ac.uk)
Dr Katerina Nicolopoulou, University of Southampton, United Kingdom (knicolopoulou@hotmail.com)
Professor Mustafa Ozbilgin, University of East Anglia, United Kingdom (m.ozbilgin@uea.ac.uk)
Professor Ashly Pinnington, British University in Dubai, United Arab Emirates (ashly.pinnington@buid.ac.ae)
Dr Manal Elabboubi, Université Catholique de Louvain, Belgium (manal.elabboubi@uclouvain.be)
Dr Max Chipulu, University of Southampton, United Kingdom (M.Chipulu@soton.ac.uk)

Are you willing to be contacted and participate in any future research?

Yes No

How did you find out about this survey?

- Through professional institution
- Through personal contacts [e.g. work colleagues]
- Word of mouth
- Other

Please state the country in which you are currently based.

Please state your gender

Male Female

Please state your age (number of years)

Please state the department in which you are based the majority of the time

- Marketing
- PR/Communication
- HRM
- Operations Management
- Supply chain management
- Other

How would you describe your current job role?

- CSR Consultant/Officer
- Chairman/CEO
- CSR/HR manager
- Executive Director and Board Member
- Other Manager
- Non-Management Employee

How would you describe the geographical location of your organisation?

- Single location (in one country)
- Multiple locations in the same country
- Multiple locations in different countries

Is your organisation a subsidiary of a multinational company (MNC)?

- No
- Yes, it is a subsidiary of a European MNC
- Yes, it is a subsidiary of a US MNC

- Yes, it is a subsidiary of an Asian MNC
- Yes, it is a subsidiary of a South American MNC
- Yes, it is a subsidiary of an African MNC
- Yes, it is a subsidiary of a Middle Eastern MNC
- Yes, it is a subsidiary of an Australian MNC
- Yes, it is a subsidiary but it is not one of the above listed MNCs

What type of business is your organisation engaged in? (Please state all that applies).

- Aerospace
- Building services
- Biotech
- Chemical
- Computer
- Construction
- Consulting
- Consumer Products (Commerce)
- Defence
- Education and Training
- Engineering
- Entertainment and sports
- Environmental
- Finance/Financial Services
- Food and beverage
- Manufacturing
- Government
- Healthcare
- Hospitals
- Information
- Insurance
- Internet
- Industrial Products
- Oil/Petroleum/Plastics
- Pharmaceuticals
- Professional Services
- Real Estate
- Restaurants
- Telecommunications
- Textiles and Apparel
- Tourism/Hospitality/Travel
- Transportation/Automotive
- Utilities and energy

How would you describe the total annual revenue (\$ US dollar) of your parent (corporate) organisation?

- Large: More than 50 million
- Medium: Between 10 million and 50 million
- Small: Between 2 million and 10 million
- Micro: Less than 2 million

How would you describe the size of your organisation?

- Large: More than 250 employees
- Medium: Between 50 and 250 employees
- Small: Between 10 and 50 employees
- Micro: Less than 10 employees

CSR drivers

For each of the following statements, select the level that closely matches your agreement to how CRS is driven in your organisation

CSR is driven by responsibility towards customer expectations.

- Strongly Agree
 Agree
 Slightly Agree
 Neither Agree nor Disagree
 Slightly Disagree
 Disagree
 Strongly Disagree

CSR is driven by responsibility towards local community.

- Strongly Agree
 Agree
 Slightly Agree
 Neither Agree nor Disagree
 Slightly Disagree
 Disagree
 Strongly Disagree

- CSR is driven by responsibility towards employees. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree
- CSR is driven by responsibility towards environment. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree
- CSR is driven by responsibility towards shareholders. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree
- CSR is driven by the objective of bridge building between stakeholders. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree
- CSR is driven by compliance with law. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree
- CSR is driven by acting responsibly and ethically. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree
- CSR is driven by being profitable and responsible. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree
- CSR is driven by improving the corporate brand in the eyes of the public. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree

CSR Enablers- development:

For each of the following statements, select the level that closely matches your agreement to how is CSR *developed* in your organisation

- Mission and values (culture of the organisation) enables CSR strategies to be *developed*. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree
- Organisational structure enables CSR strategies to be *developed*. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree
- Leadership enables CSR strategies to be *developed*. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree
- Organisational type (national/ multinational; public/private) impacts on governance and enables CSR strategies to be *developed*. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree
- Compliance approach (e.g. supply chain, equal opportunities regulations/laws) enables CSR strategies to be *developed*. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree
- A proactive approach enables CSR strategies to be *developed*. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree
- Strategic fit with the organisational competences/capabilities and CSR programmes enables CSR strategies to be *developed*. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree
- Environmental context (e.g. nature of industry; national/regional context) enables CSR strategies to be *developed*. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree

CSR Enablers- implementation:

For each of the following statements, select the level that closely matches your agreement to how CSR is *implemented* in your organisation

- Mission and values (culture of the organisation) enables CSR strategies to be *implemented*. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree
- Organisational structure enables CSR strategies to be *implemented*. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree
- Leadership enables CSR strategies to be *implemented*. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree
- Organisational type (national/ multinational; public/private) impacts on governance and enables CSR strategies to be *implemented*. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree
- Compliance approach (e.g. supply chain, equal opportunities regulations/laws) enables CSR strategies to be *implemented*. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree

- A proactive approach enables CSR strategies to be *implemented*. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree
- Strategic fit with the organisational competences/capabilities and CSR programmes enables CSR strategies to be *implemented*. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree
- Environmental context (e.g. nature of industry; national/regional context) enables CSR strategies to be *implemented*. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree

CSR and HRM Links

For each of the following statements, select the level that closes matches your agreement to how CSR and HRM are linked in your organisation

- My organisation has to adhere to certain external national employment legislation, policies and directives. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree
- My organisation has to adhere to certain external supranational (such as EU or regional) HR legislations, policies and directives. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree
- My organisation follows the same policies at all levels (such as headquarters, subsidiaries, etc.). Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree

CSR tools/Activities

For each of the following CSR tools/activities, state the level which closely matches your view of the level of engagement/use of each tool/activity by your organisation

- Voluntary community programmes (e.g. education, sports, heritage, health issues, youth, gender, urban regeneration, employee volunteering) are implemented. Very high High Slightly high Neither high nor low Slightly low Low Very low
- Community partnerships are implemented. Very high High Slightly high Neither high nor low Slightly low Low Very low
- Partnerships with public sector organisations are implemented Very high High Slightly high Neither high nor low Slightly low Low Very low
- Partnerships with third sector organisations are implemented. Very high High Slightly high Neither high nor low Slightly low Low Very low
- Partnerships with social enterprises are implemented. Very high High Slightly high Neither high nor low Slightly low Low Very low

CSR agenda and Policy

For each of the following statements, select the level that closely matches your agreement to how you would describe the situation in your organisation as a result of the CSR agenda and policy

- CSR agenda and policies of my organisation facilitates diversity management (i.e. multiple strands of diversity including age, gender, race etc.) strategies and practices in the organisation. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree
- CSR agenda and policies of my organisation serve to the purpose of improving work-life balance and employee well-being. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree
- CSR agenda and policies of my organisation help facilitate recruitment of foreign workers. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree
- CSR agenda and policies of my organisation help facilitate ethical management of foreign workers. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree
- CSR agenda and policies of my organisation Neither

- facilitate employee development (i.e. training and career development of employees). Strongly Agree Agree Slightly Agree Agree nor Disagree Slightly Disagree Disagree Strongly Disagree
- CSR agenda and policies of my organisation raise awareness of health and safety of employees. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree
- CSR agenda and policies of my organisation help build relevant systems and practices for health and safety of employees. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree
- CSR agenda and policies of my organisation facilitate development of entrepreneurial mindsets by its employees, and therefore, bring about creativity and engagement in new business development activities. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree
- CSR agenda and policies of my organisation facilitate development of social capital of employees (e.g. by involving employees in HR-related network organisations and partnerships). Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree
- CSR agenda and policies of my organisation facilitate relevant HRM systems such as monitoring, tracking, and reporting. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree
- CSR agenda and policies of my organisation facilitate specific organisational groupings or formations (e.g. task force, dedicated units, working groups) to deliver and implement HR policies. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree

CSR Measures

For each of the following statements, state the level that closely matches your view of how important the measure is to your organisation.

- Commitment to bring products and services to market ethically Very important Important Slightly important Neither important nor unimportant Slightly unimportant Unimportant Very unimportant
- Contribution to the local community. Very important Important Slightly important Neither important nor unimportant Slightly unimportant Unimportant Very unimportant
- Contribution to the national economic development. Very important Important Slightly important Neither important nor unimportant Slightly unimportant Unimportant Very unimportant

CSR Barriers/Challenges

For each of the following statements, select the level that most closely matches your agreement of the effect of that barrier/challenge in implementing CSR programmes.

- What to communicate (message content) is challenging. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree
- Where to communicate (message channel) is difficult to decide. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree
- Lack of leadership commitment can cause strong barriers. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree
- Lack of strategic fit (understanding of the company and stakeholder expectations) can cause strong barriers. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree
- Lack of resource allocation hinders implementation of CSR activities. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree
- CSR activities are not always measurable activities in terms of performance measures of the company (e.g. KPI). Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree
- Defining societal or community impact is difficult. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree
- Measuring societal or community impact is difficult. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree
- Environmental context (e.g. nature of industry; national/regional context) hinders CSR strategies to be implemented. Strongly Agree Agree Slightly Agree Neither Agree nor Disagree Slightly Disagree Disagree Strongly Disagree

Source: Nicopoulou, K., Karatas-Ozkan, M., Pinnington, A.H., Chipulu, M., Ozbiligin and Elabboubi, M., (2011). *Corporate Social Responsibility Survey*, Southampton: University of Southampton.

Annexure II (a)

Hotel A: CSR Visibility in the Organisational Chart



Source: Interview Hotel A, March 16 2011

PSF B: CSR Visibility in the Organisational Chart



Source: Interview PSF B, May 15 2011

PSF A: CSR Visibility in the Organisational Chart



Source: Interview PSF A, April 10 2011

Pharma B: CSR Visibility (Corporate Citizenship Trust)



Source: Interview Pharma B, May 2011

Note: * Directors are business leaders of the Middle East, Africa, and Europe regions.

** MD has a span of 03 with one as a Trust Coordinator.

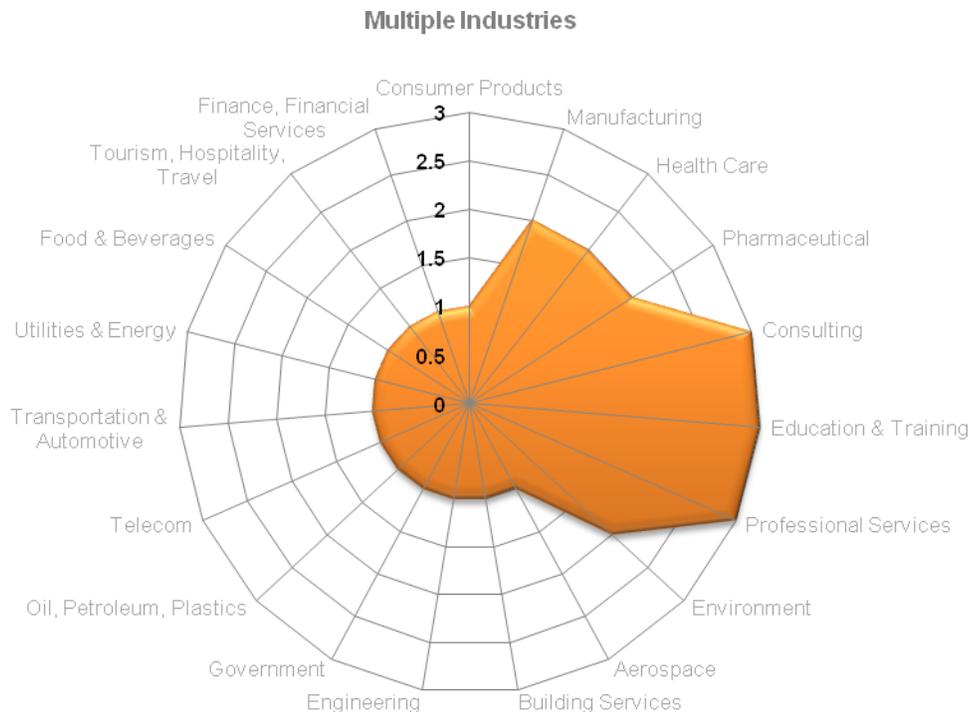
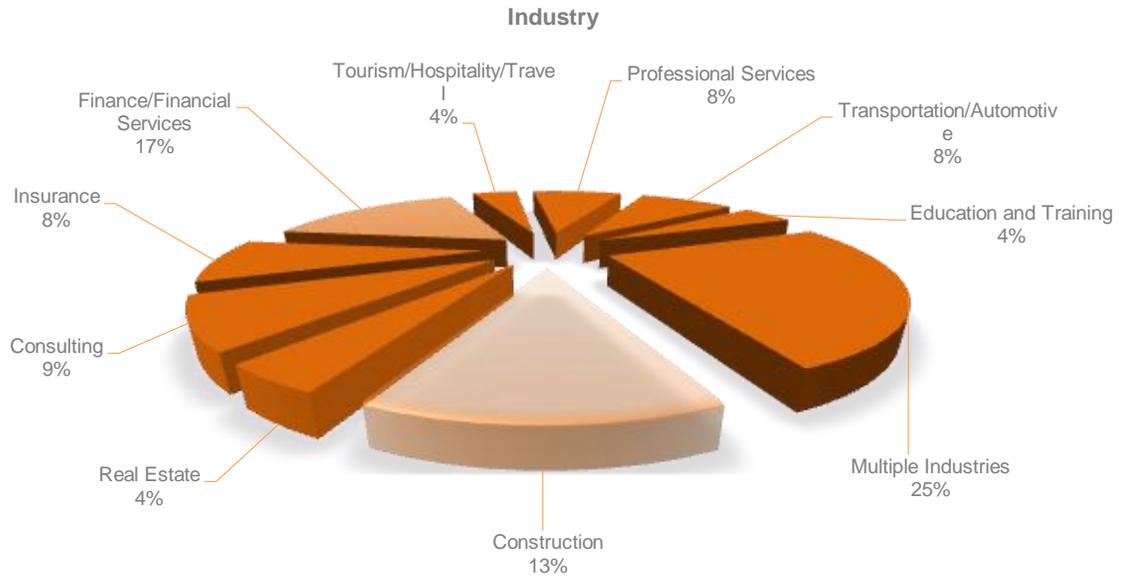
Annexure II (b)

Respondent Firm	CSR Strategy – Key Feature
<i>IT1</i>	A three pronged strategy of reach, impact and leadership engagement.
<i>Hotel A</i>	<p>A fourfold strategy as follows¹:</p> <p>Stakeholder Engagement - Strategic business units, Strategic support units and individual employees act as boundary spanners.</p> <p>Managing Responsibilities - Business Excellence Process Framework/Balance Score card/One Page Strategic Plan.</p> <p>Embedding CSR - Through policies and trainings.</p> <p>Reporting - (GRI) G3 sustainability reporting guidelines.</p>
<i>Pharma B</i>	Long term institutional support to CSR is provided through a foundation “Corporate Citizenship Trust”
<i>Pharma A</i>	CSR is operationalised through Employee Councils

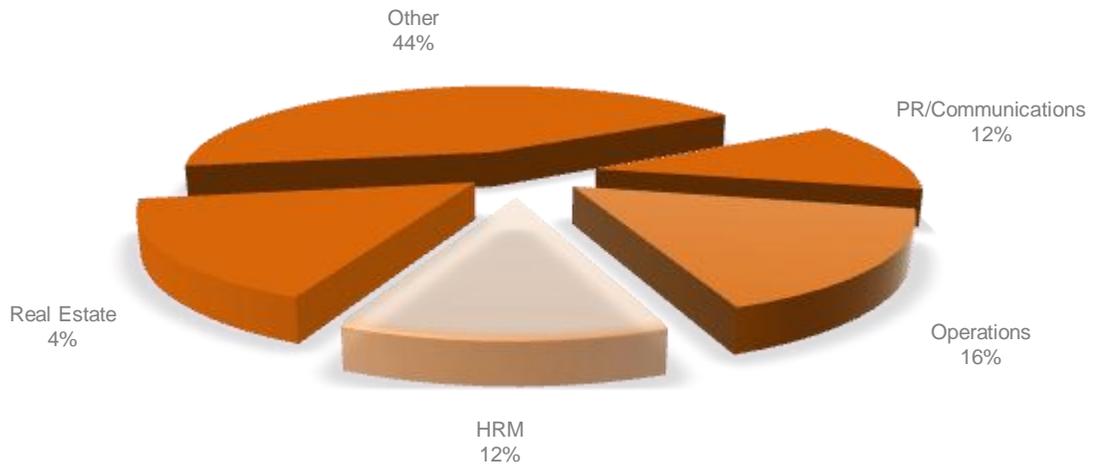
Source: 1. Hotel A (2008): Corporate Responsibility Report 2008

Annexure III

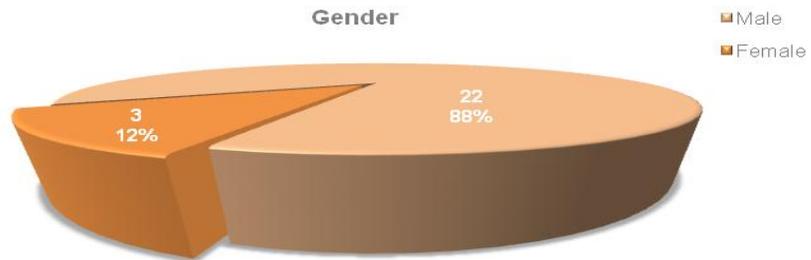
Survey Respondent Demographic Profile



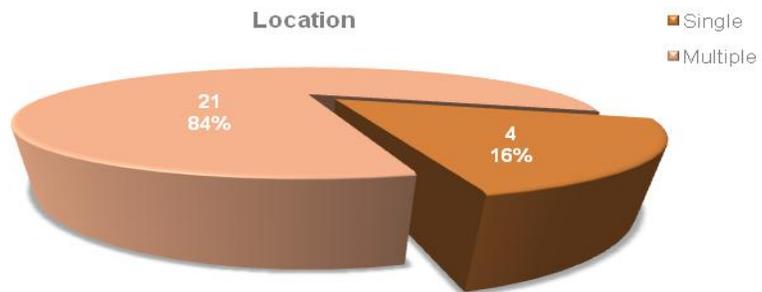
Departments

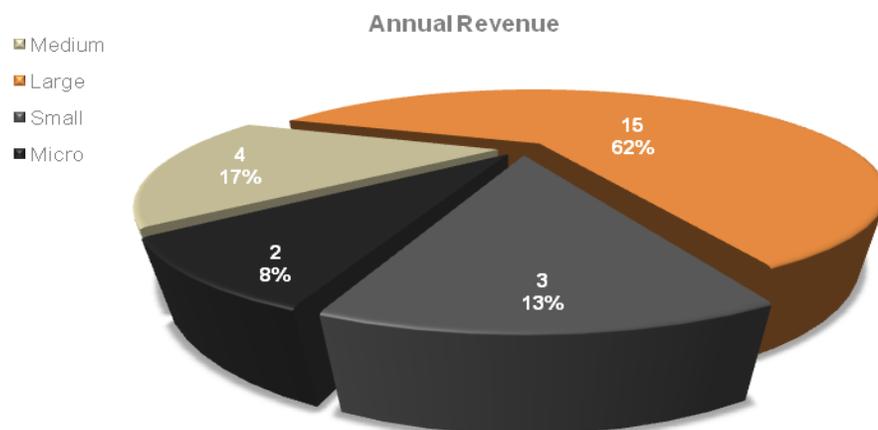
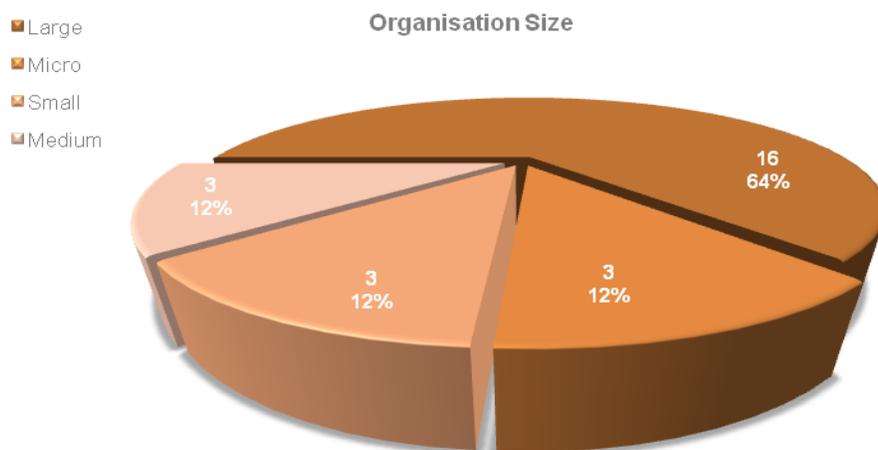
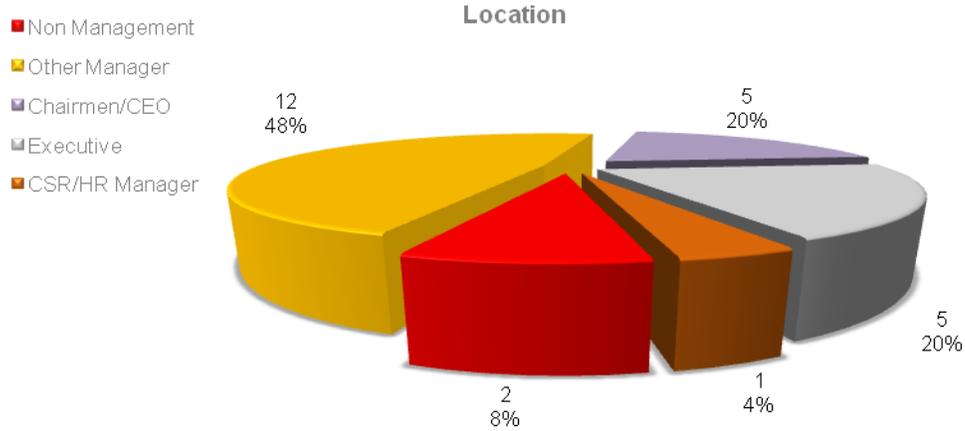


Gender



Location





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