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What are the Motivations for Undertaking Corporate Social Responsibility (CSR) Practices in the Middle-East? A Critical Literature Review

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Keywords: *critical literature review, CSR, middle-east, motivations.*

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Keywords: critical literature review, CSR, middle-east, motivations.

I. Introduction

Corporate social responsibility (henceforth, CSR) as a practice that involves doing well and doing good to the society cuts across countries, cultures and corporations. Literature established that, the motivations for undertaking CSR initiative differs across global corporations because of historical contexts, cultural norms and managerial philosophies. Beyond boosting financial performance and legal compliance (Greenfield, 2004; Karam and Jamali, 2013), CSR is helping to fill social and environmental governance gaps in the operating environment, where companies conduct businesses across the globe (Haalboom, 2012). It is reported that large and small companies have adopted CSR as part of their corporate practices; they prepare periodic CSR reports, appoint CSR managers, create CSR departments and appropriate funds for CSR projects because the concept has emerged as a core area of management like marketing, accounting and finance (Crane, Matten & Spence, 2013).

A number of scholars noted that mining and manufacturing companies in both the developed and developing nations give little attention to environmental issues, but strategically launched CSR programs/ projects as tools for environmental misconduct dressing and greenwashing to cover their corporate excesses and unethical practices (Dashwood, 2012; Hart and Coumans, 2013; Du, 2015). For instance, the British Tobacco Company invested massively on CSR programs, yet its tobacco products are environmentally-unfriendly and antithetical to the principle of wellness that social actions represent (Hirschhorn, 2004). Another criticism of tobacco company's CSR programs is that such programs actually help diffuse the negative impact of campaign against sale of tobacco launched by health professionals and environmentalists (Fooks et al., 2013). Worse still, several companies that flag CSR care less about the negative effects of their solid waste and effluents on the wellness of the host communities (Reeves & Knell, 2013). This rouge approach to CSR compliance is practically backfiring, as the consumers and civil society groups are becoming skeptical and doubtful about the genuineness of corporate philanthropy of companies in the face of growing incidences of corporate misconducts, executive scandals, irresponsible behaviour and violation of the law of host nations with impunity (Skarmeas & Leonidou, 2013: Shamir, 2017).

From another perspective, companies are increasingly adopting CSR as a strategic tool for achieving dual benefits (economic value and societal value) in manner that impact on the ecosystems, poverty, inequality and human rights (Naccache, Leca & Kazmi, 2017). At inception, CSR was conceptualised as good neighbourliness and philanthropic attempt by corporations to play a more positive role in solving broad social problems facing the stakeholders in their operating environment (Carroll, 1999). Therefore, every company embed the ideals of doing good and solidarity in its business ethics (Roy, 2010; Tounés, Chakroun and Gribaa, 2011). Rangan, Chase, and Karim (2015) noted that global companies have made CSR a core-integral

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part of their business planning process. From the core business angle, Kotler and Lee (2005) classified CSR activities into six major social actions, namely:

1. Cause promotion (promote awareness and concern for social actions),
2. Cause-related marketing (contributing to social actions through sales),
3. Corporate social marketing (behavior change initiatives),
4. Corporate philanthropy (contributing directly to social wellness),
5. Community volunteering (company's employees donating time and talents assisting host communities), and
6. Socially responsible business practices (a discretionary practice of making investment into companies that support social actions).

Looking at research in the last decade, different motivations have been reported in studies across the continents. It is apt to report that, the motivations for CSR practices in developed countries have been well researched, but research on motivations for CSR in the Middle-East are scanty and poorly researched. There is therefore a critical need for integration of works on CSR motivations in the Middle-East.

Jamali and Sidani (2012) few years back noted that CSR in the Middle East has its "distinctive roots and unique expressions that do not always mirror the current understanding and practice in the West… CSR is alive and well in the Middle East, although it continues to have its unique flavor and connotations." (p.1). In the Middle-East, social actions are well entrenched in the Zakat, Sadaqat and Waqf, but these traditional philanthropic models need to be discussed and integrated into the contemporary CSR discourse. From the foregoing background, the purpose of this research is to investigate motivations for undertaking CSR practices in the Middle-East with a view enriching the literature with emerging facts using Critical Literature Review (CLR). Apart from the introduction, there are four parts to this paper. The second part focuses on the conceptual issues and theoretical framework of the study. The third part discusses empirical studies on motivational factors for CSR programs in the Middle-East and the focus of such CSR Programs. The fourth part presents the research methods, findings and discussion of thematic issues. The chapter concludes with implications and suggestion for further research.

II. Conceptual Issues and Theoretical Underpinning

a) Corporate Social Responsibility Discourse

CRS has been a widely-discussed topic for over 70 years among academics and practitioners without a universally acceptable definition because it is understood and applied differently by organisations (Freeman & Hasnaoui, 2011). Operationally, it is a nuance commonly used to describe business-society relationship, and it oscillates around issues such social philanthropy (Carroll, 1999; Raimi, 2015), attempt to elicit trust and legitimacy, curtailing the impact of industrial solid waste and effluents on the environment and sustainability issues (Crowther and Rayman-Bacchus, 2004; Haskins, 2009). According to USAID (2002), CSR "refers to transparent business practices that are based on ethical values, compliance with legal requirements, and respect for people, communities, and the environment. Thus, beyond making profits, companies are responsible for the totality of their impact on people and the planet." (p.2). However, Khan, Khan, Ahmed & Ali (2012) defined CSR as ways by which companies address various social issues in their operating environment where plants are located. It includes and extends to being employee-friendly, investor-friendly, environment-friendly, regards for ethics, respect for communities where the firm's plants are located and even investor friendly. The meaning of CSR extends to green policy, green marketing, climate change and social responsible investments (Chang and Chen, 2012; Griffin and Sun, 2013).

From a different perspective, it has been noted that decades ago, the core business responsibility is making money and augmenting shareholder value in terms of growth of business assets and net worth of investment – a self-centered perspective called corporate financial responsibility (CFR). As corporate understanding of obligation expands, the social and environmental responsibilities were added as two additional obligations of companies (USAID, 2002).

The environmental responsibility is so critical to business sustainability globally that it was incorporated as part of the ten (10) principles of the UN Global Compact, as 7, 8 and 9 principles. Specifically, Principle 7 admonishes businesses to adopt a precautionary approach to environmental challenges; Principle 8 required companies to promote greater environmental responsibility; and Principle 9 encourages companies to use environmentally-friendly technologies in their business operations (UN Global Compact, 2014).

CSR has also been viewed as focusing on triple bottom line (TBL). This is a definition that typifies CSR as a balance of three dimensions of corporate obligations, namely: economic, environmental and social responsibilities (Henriques, 2013; Savitz, 2013). Although the pioneering work of Carroll (1999) identified four types of corporate responsibilities with systematic understanding. The literature presently discusses CSR from the TBL perspective.

At a stage, notable international organisations such as the World Business Council for Sustainable Development (WBCSD), European Union (EU), International Labor Organisation (ILO), and Organization for Economic Cooperation and Development (OECD)

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provided working definitions, while the United Nations developed the UN Global Compact for CSR, which provided policy direction and indices for governments and multinational corporations on the principles of sustainable development – the hallmark of CSR. The definitions provided by these world bodies are worthwhile. The World Business Council for Sustainable Development (1999) states: "Corporate Social Responsibility is the continuing commitment by business to contribute to economic development while improving the quality of life of the workforce and their families as well as of the community and society at large" (2000:10). Whereas, European Commission (2002) defined CSR as "a corporate contribution to sustainable development"…whereby companies integrate social and environmental concerns into their business operations and in their interactions with their stakeholders on a voluntary basis (European Commission, 2002, p 5). The international Labour Organisation (2006) defined CSR as "a way in which enterprises give consideration to the impact of their operations on society and affirm their principles and values both in their own internal methods and processes and in their interaction with other actors. CSR is a voluntary, enterprise-driven initiative and refers to activities that are considered to exceed compliance with the law." (p.1). A critical look at all these definitions revealed that, there is no one-style-fits-all definition for CSR.

With regards to ethics and norms, it has been widely argued that CSR is deeply rooted in ethics and morals, therefore the role of religion in CSR adoption and disclosure has been noted in a number of studies. Raimi, Patel, Yekini and Aljadani (2013) explained that, when CSR is understood from religious lenses by religious managers, the outcome would strengthen CSR compliance and reporting particular in industrial societies, where religions play direct and indirect role in corporate governance and people's lifestyle. Empirically, Du, Du, Zeng, Pei & Chang (2016) investigated the impact of religious atmosphere on CSR adoption and compliance among 4186 firms in the Chinese stock market. It was found that religious atmosphere is significantly positively associated with CSR, implying that religious atmosphere plays a crucial mediating role in strengthening CSR adoption and compliance in religious society. The next section provides a theoretical underpinning for the discourse.

b) Culture Theory and CSR in the Middle-East

For theoretical grounding, the culture theory provides the required underpinning. Specifically, the influence of culture framework as discussed by Geert Hofstede is relevant. From data collected from 88,000 respondents across 72 selected countries, Hofstede developed a concise culture framework with five dimensions in his cross-country study across countries investigated. These five cultural dimensions of culture are: (a) individualism, (b) masculinity, (c) power distance, (d) uncertainty avoidance, and (e) long-term orientation (Nakata, 2009). The culture theory has been creatively applied to CSR discourse in the literature. Another work by Katz, Swanson and Nelson (1999) developed a unique framework for applying Hofstede's five cultural dimensions to the CSR agenda. They classified social actions of companies in the society into five social spheres, and each of the social actions of companies was then linked to the Hofstede's five cultural dimensions as shown below: Table 1:

Table 1: Five social spheres of Katz et al and Hofstede's five cultural dimensions

SN	Five social spheres	Hofstede's five cultural dimensions
1	Consumer activism	Common in cultures with lower levels of power distance, lower levels of uncertainty avoidance, higher levels of individualism and lower levels of masculinity
2	Environmental activism	Common in cultures with lower levels of power distance, higher levels of uncertainty avoidance, lower levels of individualism and lower levels of masculinity
3	Employee activism	Common in cultures with lower levels of power distance, higher levels of uncertainty avoidance, lower levels of individualism and lower levels of masculinity
4	Governmental activism	Common in cultures with lower levels of power distance, lower levels of individualism and lower levels of masculinity
5	Community activism	Common in cultures with lower levels of power distance, lower levels of uncertainty avoidance, lower levels of individualism and lower levels of masculinity.

Source: Authors from Katz, Swanson and Nelson (1999)

Critical literature review of CSR in the Middle East from the cultural context revealed interesting facts. According to Ismail (2009), CSR is an age-long practice that had existed in the Muslim countries as a well-developed philanthropic models of Zakat and Sadaqat. Zakat is a form of religious tax enjoined on the rich as part of their social responsibility for supporting the poor (Roy, 2010; Gill, 2011). Another age long social action in the Middle-East is Waqf. The term Waqf is often defined as "valuable property and tangible assets set aside by the legal owners as gifts to Allah and His cause and for the benefit of humanity (Raimi, Patel and Adelopo, 2014). Waqf also means endowment established by the individuals to provide free relief services and solace to the vulnerable members of the society." (p.234). Taking up social actions through Waqf could be described as

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surrendering and sacrificing one's personal property for public affairs and wellness; it is the Islamic alms-house that reflects social entrepreneurship in Muslim countries (Salarzehi, Armesh & Nikbin, 2010). Religious Waqf allocates property to mosques and religious schools as endowments. This allows for sustainability of the activities of the mosques and religious schools. However, the philanthropic Waqf is dedication of property to the society for humanitarian purposes with large scale benefits to the poor and marginalised public. This type of Waqf could be used to set up educational centres/school. Library, hospitals, animal care, care for the ecosystem, road and recreational facilities. Whereas, Family Waqf is dedication of property by parents for the upkeep of their children and dependants after death (Raimi et al, 2014; Salarzehi et al, 2010).

From the discussion so far, CSR is related to the socio-cultural values and religious beliefs in the Middle-East. Therefore, CSR finds acceptability from Muslim businesses and managers because it is situated within the framework of worship and rewardable social action approved by Islam (Raimi, et al, 2014). Besides, it also assumes a broader spiritual significance because it motivates man as an individual to interface with the larger society and fellowmen (Dusuki, 2008).

The growing number of scholarly articles on CSR and Islam provide a strong indication that CSR is theoretically and practically consistent with Islam (Taman, 2011). Structurally, Islam has a well-developed Code of Ethics that provide guidance for ethical and social behaviour of humans (Gill, 2011). CSR in Islam is holistic as it covers many domains namely: legal (Shari'ah), righteousness (Taqwa), human dignity, equality and rights, trust and responsibility. Another unique feature of social responsibility in Islam is that, its goal is not to satisfy the stakeholders and shareholders or gain reputation through social actions from the consumers and the public, rather social responsibility is premised on pleasing God by helping the community (Kirat, 2015b). The depth of CSR in Islam extends beyond the Western strategic or instrumental goals of flagging social actions to enhance goodwill or boost long-term financial performance of companies (Dusuki (2008).

From the viewpoints above, CSR is a voluntary duty like the charity (Sadaqah); it is an act of empathy carried out by socially responsive individuals and groups as an act of worship with the mind-set of pleasing Allah by giving back to the society. CSR and Islam connect because Islam gives preference to human wellness by instituting social security systems such as Zakat, Sadaqat and Waqf to bridge gaps and maintain socio-economic equilibrium between the rich and the power (Raimi et al, 2013; Dusuki, 2008). All forms of considerations for social, economic and environmental wellness of humans, minerals, plants and animals (broadly summarized as social, human and natural capital elements) are recognised personal and corporate responsibilities in Islam. In general, the tenets of Islam are consistent with modern business ethics including the 'Ten Principles' of responsible business codified in the UN Global Compact (Zinkin, 2007; Williams & Zinkin, 2010). It is instructive to state that CSR is not at variance with Islam and cultural contexts in the Middle-East.

Moreover, the influence of national culture is waning because of the wave of globalisation which promoted a global culture through cross-border mergers, acquisitions, joint-ventures and alliances among corporate organisations (Brannen and Peterson, 2009; Brannen, 2009). In other words, the world is more globalized and culturally integrated than it was several decades ago. Consequently, global trends, fashions, tastes and preferences spread among the diverse people in different countries like wild fire from East to West or West to East and back again (Brannen, 2009). The influence of regional culture of philanthropy and globalisation have combined to shape the adoption and focus of CSR in the Middle-East to align with strategic approach to social actions (Jamali, Sidani & El-Asmar, 2009; Kirat, 2015). Diab (2017) cautioned that CSR has advanced beyond the philanthropy model, and is swiftly undergoing integration into the core business strategy of globalisation-compliant companies. Unfortunately, some companies in the Middle East still view CSR as philanthropy enjoined by culture and religion, and consequently led failed to get CSR integrated as part of core business strategy. Empirically, what are the motivations for CSR in the Middle-East? The next section provides answers to this question.

III. Empirical Studies on Motivations and Focus of CSR in Middle-East

Every corporation in the Middle-East has different but related motivations for taking up CSR programmes. According to Diab (2017), there is a wide difference among Middle East countries with regards to CSR application and best practices. While, countries such as UAE and Oman have demonstrated commitment to CSR as well as sustainability issues through impactful and meaningful social actions and initiatives, whereas Lebanon flagged engaged in a number of PR activities flagging them as CSR.

First and foremost, Jamali and Mirshak (2007) examined the CSR approach and philosophical motivation of eight most active companies in Lebanon. They found that CSR activities in Lebanon are driven by passion for philanthropy. Another study by Jamali, Sidani & El-Asmar (2009), which examined the managerial perspectives towards CSR in three Middle Eastern countries of Syria, Lebanon and Jordan found that there are some commonalities in CSR orientations, but minor divergences. An indication that companies

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from these three countries are driven by common motivations strongly influenced by regional culture and globalisation.

For United Arab Emirate (UAE), Rettab, Brik, & Mellahi, (2009) investigated that the link between CSR activities and organisational performance of 280 companies, and found that a positive relationship between CSR and three organisational performance metrics, namely: financial performance, employee commitment, and corporate reputation. The three metrics are positioned as motivations for CSR adoption by these companies.

Whereas, in Qatar, it was found that the motivation for CSR programs is largely philanthropy or PR reinvent to support the society. With regards to focus, these companies donate to sporting events, health, education and environment (Kirat, 2015). But, Shehadi & Jamjoom (2014) posited that the key motivations for CSR in the Middle East and North Africa (MENA) is desire to tackle social and economic challenges especially creation of jobs and development of infrastructure because these developmental issues stimulate robust economic and political stability, and create virtuous circle of growth in MENA. Another comparative study on the orientation of companies towards CSR in Qatar and Germany found that apart from the economic obligations, the next responsibility favoured in Qatar is philanthropic obligation of a business. In Germany however, apart from economic obligation, the next is highly ethical standards (Schmidt & Cracau, 2015).

Furthermore, Western Zagros Limited, HSBC, Al Muhaidib Group and SEDCO Holding were reported to have reinvented their CSR activities to stimulate economic growth and redevelopment of local communities for long-term mutually beneficial relationships (Booz and Company, 2013; Adelopo, Raimi and Yekini, 2015). In Turkey, Ararat (2006) reported that the Turkish Businessmen and Industrialists' Association (TUSIAD), made CSR especially corporate philanthropy a front burner issue among Turkish private enterprises. TUSIAD as a matter of principle encouraged its member companies to give back to the society by donating a percentage of their net profits to foundations (Awqaf, plural of Waqf). The motivation for this very important social action is to elicit and gain legitimacy and social acceptance from the public. Similarly, Zain in Bahrain adopted CSR as a business practice to reposition the organisation as a responsible corporate citizen in order to elicit legitimacy in the region (Raimi, 2017).

With regards to the focus of CSR programs in the Middle-East, there are interesting revelations across companies. The empirical study of AlNaimi, Hossain & Momin (2012) found that most companies in Gulf focused CSR programs on human resources, product development, community involvement, while environmental issues and others (Diversity and Opportunity) were not reported in their annual reports. In Saudi Arabia, SEDCO Holding focused it CSR program on building the financial literacy capacity of the youth in the Kingdom. The program targets thousands of students. Similarly, Abdul Latif Jameel Group in Saudi Arabia set up Abdul Latif Jameel Community Initiatives (ALJCI), which implements it CSR with preference for job creation and empowerment program tagged Bab Rizq Jameel (The Beautiful Gateway to Prosperity). This CSR program is designed to identify job opportunities, providing skills and training to men and women and finally providing microfinance loans to participants to set up new their ventures (Shehadi & Jamjoom, 2014). Bur, Zain Bahrain, focused its CSR programs on community development and delivery of public goods to the citizens (Raimi, 2017).

Moreover, Kirat (2015a) examined the perceptions and practices of CSR in Qatar, and found that the focus of CSR includes health, sports, education and environment, while less attention was given to critical CSR dimensions such as human rights, labour rights, work conditions, anti-bribery and anti-corruption measures. Besides, Dubai-based IT company called Intigral - a joint venture company between Saudi Telecom Company (STC) and All Asia Networks (ASTRO) focused its CSR initiative on technical hands-on training and business mentorship designed to empower startups in the telecommunication industry developed their products and services for three months with the help of the agency's experts and network of mentors (Shehadi & Jamjoom, 2014).

IV. Methodology

This chapter contribution adopts a qualitative research method – an interpretivist research paradigm. In line with the best practice in qualitative research, the authors explore secondary materials to provide answer to the question: What are the motivations for undertaking CSR practices in the Middle-East? The sourced data were systematically analysed using critical review of literature (CLR). The CLR is a systematic analysis and evaluation of several research materials and sources on a specific topic, which when objectively appraised and analysed, using appropriate language would give new insights, more facts, richer findings and enriched understanding (*Saunders and Rojon 2011*; Saunders, Lewis and Thornhill, 2012). Qualitative research method was preferred because understanding motivating factors for CSR programs and focus is better investigated leveraging qualitative research approach. This approach had been used De Vries & Huijsman (2011) and Sakyia (2013) in their exploratory qualitative studies.

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V. Findings and Discussions of Thematic Issues

From the CLR of scholarly texts, the study found that CSR had long existed in the philosophies and cultural context of the Middle-East as philanthropy. However, the wave of globalisation has advanced CSR beyond philanthropy model in the Middle-East. With regards to the motivations for CSR in this region, a five-motivational factors emerged, viz: Religious, Economic, Social, Environmental and Globalisation. Each of the five motivational factors have specific elements assigned to them as shown represented in Table 2 below.

Religious factor, which has 3 specific elements focused on Zakat, Sadaqat and Waqf which as are acts of empathy and worship enjoined by Islam on socially responsive individuals and groups in the society. CSR connects with religion as it boosts human wellness and bridges gaps socio-economic imbalance between the rich and the power.

Economic factor that has 11 specific elements focused on positive image and reputation and ending with improving market value (emotional, social, and functional values); Social factors also have 11 specific factors, from good corporate citizenship to improving labour practices; Environmental factor that reflect 6 specific elements focused on environmentally-friendly production and ending with averting environmental crisis; and Globalisation factor has 8 specific elements that focused on meeting local and international protocols and conventions especially UN Compact principles on sustainability.

Table 2: Motivations for CSR Programs in the Middle-East

Religious Factors		Social Factors	
1.	Compulsory obligation - Zakat	1	Good corporate citizenship.
2.	Voluntary obligation - Sadaqat	2	Fulfill extant regulations
3.	Endowment - Waqf	3	Bridging governance gap.
		4	Improving labour practices
Environmental Factors		5	Commitment & trust building
1	Environmentally-friendly production	6	Maintain secured relationships
2	Communicate green corporate image	7	Attempt to gain legitimacy
3	Quality improvement & innovations	8	Meet global best practices & values
4	Compliance with environmental policy	9	Meet expectations of host communities.
5	Environmental improvement	10	PR/Greenwashing
		11	Pure altruism/Philanthropy
Economic Factors		**Political & Globalisation Factors**	
1	Positive image and reputation.	1	Meet international protocols
2	Financial performance	2	Platform for multi-stakeholder dialogue.
3	Meeting the investors' expectations	4	Influence of globalization
4	Employee satisfaction	5	Climate change convention
5	Boost competitive advantages & sales.	6	UN Compact principles
6	Increase reliability of supply chains.	7	Political actions on environment
7	Reduction of cost in the long-run.	8.	Lobbying the policymakers
8	Management of business risk		
9	Long-term investment.		
10	Increasing consumer satisfaction.		
11	Satisfy enlightened self-interest		

Source: Extracts from CLR on Motivations for CSR Programs

With regards to the focus of CSR programs, the chapter identified 12 different CSR programs which represented the focus of companies in the Middle-East. From Table 3 below, some of CSR programs include: Employer-employee relations, Promoting athletics and Sports development, Skills Empowerment Programs and Support for Start-ups, Scholarship for Higher Education and Schools, Intervention support for cultural activities, Commitment to infrastructural projects Environmental Management & Control of pollution and host of other developmental programs.

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Table 3: CSR Programs and Focus

SN	Focus of the CSR Programs
1	Employer-employee relations
2	Promoting athletics and Sports development
3	Skills Empowerment Programs and Support for Start-ups
4	Scholarship for Higher Education and Schools
5	Intervention support for cultural activities
7	Human rights/labour rights & work conditions
8	Intervention for health & wellness
9	Philanthropic Donations
10	Commitment to infrastructural projects
11	Environmental Management & Control of pollution
12	Sustainable economic development

Source: Extracts from CLR on CSR Programs

VI. Conclusions, Implications and Suggestion for Further Research

This chapter sets out to discuss the motivations for undertaking CSR practices in the Middle-East with a view to enriching the literature with emerging facts and richer understanding of social actions from the Middle-East perspective. Leveraging a critical literature review (CLR), the chapter found five (5) key motivations for CSR in the region, namely: religious, economic, social, environmental and globalisation factors. The key implication of these findings is that companies in the Middle-East have strategically planned CSR that connect with the five motivational factors to elicit positive impacts on business operations. The chapter contributes to the theoretical understanding of the motivations for CSR practices in the Middle-East by integrating culture theory. The first policy implication is that it is in the interest of companies in the Middle-East to have clarity on the motivation for CSR before investing in CSR programs. Another policy implication with regards to bridging governance gap is that the government and the companies in the region should work together to ensure that CSR programs target human capacity development, empowerment of disadvantaged members of the host communities, training of new start-ups and infrastructural development. The present qualitative findings are exploratory, an empirical study is suggested as this would provide new and richer insights.

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