Leaders' Perceptions Towards Corporate Social Responsibility Practices: A Case Study from Saudi Arabia

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Abstract

Corporate Social Responsibility (CSR) has become an essential domain in the international business community and is now a major activity in the business world that has forced corporate leaders to pay more attention to dealing with social and environmental issues such as safety, health, and the well-being for their employees, society, and environment. This study aims to explain the situation of CSR practices in a sample of companies operating in the Kingdom of Saudi Arabia (KSA). Furthermore, it aims to explore and evaluate the understanding of the companies' leaders of the meaning of CSR through a quantitative method using a questionnaire filled out by corporate leaders. The results of this study show that the concept of CSR is still in its initial stages of growth and is often regarded as a discretionary act and seen as philanthropic rather than strategic. Saudi corporation leaders have good knowledge of CSR, its activities, purpose, and benefits, and how to deal with stakeholders' interests. Yet, they do not have enough motivation to adopt CSR practices due to the lack of consistent organizational strategies and organized efforts to implement such practices in their organizations. This study proposes that creating a national CSR plan or strategy can play a more vital role in motivating the implementation and development of CSR initiatives and identifying development priorities that stimulate government and corporate collaboration to improve society's life conditions.

Keywords: CSR, Responsible Leader. Instrumental Behavior. Stakeholders Interest

Introduction

Corporate Social Responsibility (CSR) has become a critical issue in the international business community and is now a major activity in the business world. The increased focus on CSR influences relations between organizations and their stakeholders, such as owners, partners, staff, clients, and communities (Mackenzie, 2007). So, we can say CSR is a strategy and practice that links business and society. Corporate leaders today are more concerned about social responsibility and issues like safety and health, the environment, and the well-being of employees. CSR addresses the transparency or openness of a company and reflects

the expectations of its stakeholders. This means that companies do more than act for themselves and prove social responsibility (Juholin, 2004). Corporations can no longer work fully independently and must consider society's needs and the welfare of society.

Organizations now understand that they need to start practicing social responsibility to succeed, remain unique in business, and achieve economic advantages. In order to have a sustainable business, many larger corporations have stopped looking to CSR as a luxury or an optional extra of their goodwill toward the community and have started to implement CSR into their business plans (Mandurah et al., 2012). To develop a sustainable world, leadership and ethics are a must-see intersection. Leadership has a significant role to play in promoting ethical and moral behavior. Also, leaders should be models for followers and aim at molding organizations with their principles and characteristics. Employees are guided by their leaders in the face of ethical issues (Trevino, 1986). In the same line, leaders' behavior both inside and outside of the organization, should be visible and consistently ethical (Knowles, 2006). Given that, corporates leaders' decisions and actions can have far-reaching societal effects on the health, safety, and well-being of its own, employee, consumer, and community (Trevino, 1986).

CSR in Saudi Arabia is strongly affected by religious beliefs; primarily by the idea of giving to improve society. Many organizations and charities work to improve local communities' living standards depending on donations from individuals and the private sector. However, these initiatives are occasionally implemented and not sustainably over time (Fakeeh, 2009; Montagu, 2010). This indicates that the Kingdom of Saudi Arabia is still developing its concepts and practices related to CSR, and is often seen as charitable, rather than focusing on the politics of societies and companies (Mandurah et al., 2012).

Accordingly, this research aims to explain the social responsibility of companies in the KSA. It explores and evaluates the understanding of the companies' leaders of CSR, the current practices of CSR in Saudi Arabia, and the motives and obstacles that prevent the application of corporate social responsibility in Saudi organizations. The rest of the article is organized as follows: The next section presents a literature review of CSR and socially responsible leadership concepts. The research methodology section provides information about the research context, sample size, and research instrument. The result section outlines the leaders' perceptions of CSR practices. Finally, the study findings discussion and the created conclusion are offered in the last two parts.

Literature Review

Corporate Social Responsibility

The world today is going through many changes, which include fundamental changes in social, economic, and management theories, including some concepts of management science as well. Nowadays, it is known that eradicating poverty and achieving sustainable development should not be limited to government efforts, and the profit is no longer the only goal of the private sector. Instead, social responsibility has become one of their most important goals (Juholin, 2004), which is to pay attention to some social aspects such as employees, customers, people, and supporting society in general, and this is understood as CSR.

According to the European Commission, CSR is a concept that reflects companies' voluntarily intention to contribute to the betterment of the environment and society through integrating social and environmental considerations into their work and improving their interaction with their stakeholders, community, and environment (European Commission,

2001). The World Bank offered an economical view of CSR, in which CSR represents companies' commitment toward sustainable economic development by enhancing the engagement of their employees, their families, and society in general to improve their standard of living in a way that is beneficial to the corporate activities and the economic development as well (Petkoski & Twose, 2003).

Furthermore, from a management perspective CSR, according to Berniak-Woźny (2010, p. 273) refers to "management's obligation to set policies, make decisions and follow courses of action beyond the requirements of the law that are desirable in terms of the values and objectives of society". Graafland and van de Ven (2006) adopted the Dutch Social Economic Council (SER) definition for CSR, whereby CSR is considered as being composed of two elements: a) The company's focus is on its contribution to the long-term well-being of society.and b) The relationship with stakeholders and society in general. The SER definition emphasized that the company's contribution to the well-being of society is realized in three dimensions referred to as the Triple-P bottom line: the economic dimension "profit", the social dimension "people", and the ecological dimension "plant" (Graafland & van de Ven, 2006). In the previous definitions, the words may differ, but the meanings are alike. As CSR aims involve supporting employees' wellbeing, society development and environment security, these aims are common to all governmental and private organizations. Briefly, as declared by Kotler and Lee (2005, p. x) "We have a common agenda. We all want a better world and are convinced that communities need corporate support and partnerships to help make that happen".

Importance of CSR

The importance of social responsibility resides in improving the services provided to society, creating job opportunities, maintaining a good life for employees, their families, and the community in general, and also contributing to finding solutions for social and environmental problems. CSR brings many benefits to companies and society as well. Some of these benefits can be summarized as follow:

Importance of CSR for companies:

- Improving companies' reputation and creating a good image of the responsible companies within the community (Maheshwari & Kumar, 2013).
- Improving the internal work environment of the responsible company and increasing employees' loyalty and motivation (Księżak, 2016).
- Maintain a healthy relationship between companies, their stakeholders, and their communities by representing an effective response to stakeholder interests and, at the same time, ensuring the requirements of communities' well-being. (Księżak, 2016).
- Improving companies' financial returns as a result of adopting the socially responsible behaviour that leads to gaining society's trust in companies' products and services (Księżak, 2016).

Importance of CSR for society:

- Improving the standard of living of community members and thus improving the quality of services provided to the community.
- Enhancing the willingness of community members to achieve sustainable development, by Improving community member skills, education and social awareness (Księżak, 2016).
- Contributing to eliminating unemployment and poverty, and achieving environmental sustainability (Księżak, 2016).
- Encouraging beneficial collaboration between businesses and governments, in which

all efforts are pooled for the benefit of society and the environment (Księżak, 2016).

Socially responsible leader

CSR and leadership are inextricably linked since CSR policies and their successful implementation cannot occur without the influence of leaders. Corporates' leaders are responsible for formulating and creating the organizational strategies in a way to maximize corporates profit and maintain sustainable performance(Waldman & Siegel, 2008). According to Waldman et al. (2020),leaders' instrumental behaviours and leaders' values or motives could determine the way of how corporates' decisions toward implementing CSR initiatives are taken.

Instrumental leadership behaviors involve a win-win approach, in which corporates' leaders perform socially responsible leadership (SRL) behaviors as long as they ensure a sufficient return on their corporates' investment in applying CSR activities. Meanwhile, leaders' own moral values or motives lead them to utilize the corporate resources in supporting CSR activities in a way that doesn't harm or waste corporate resources. (Waldman & Siegel, 2008; Waldman et al., 2020). As a result, socially responsible leaders are individuals who have the authority to make decisions and conduct actions for the benefit of all stakeholders in their society, while also considering the social and environmental consequences of such decisions and actions.

CSR in Saudi Arabia

In the KSA, several workshops and consultation sessions were held to define a comprehensive concept of corporate social responsibility as a basis for the social responsibility strategy in country. The Saudi Ministry of Human Resources and Social Development (MHRSD) defined CSR as the voluntary commitment of companies to work to create a sustainable impact for the development of society, the economy, and the environment, and to make this part of their strategies present in all their internal and external relationships, and activities (MHRSD, 2020). Companies in the KSA are considered lagging concerning implementing social responsibility strategies. Meanwhile, just a few individual initiatives from private companies are predominant in this field, which might hinder the effectiveness of sustainable development efforts and the adoption of CSR initiatives in general (MHRSD, 2020). Currently, social responsibility in Saudi Arabia faces several challenges as a result of the lack of awareness of the concept of social responsibility. According to the research by MHRSD, the most important challenges related to enabling the implementation of social responsibility strategies are weak coordination between stakeholders and companies, lack of social responsibility regulations and lack of incentives for companies (MHRSD, 2020).

laws of the KSA, particularly labor laws, are derived based on the principles of the Islamic religion, and this relations hip played a crucial role in the country's formation and growth, reflecting Saudi society's conservative ethos (Parboteeah & Cullen, 2009). The Islamic religion and the policy and strategies of the Kingdom in general were and still are closely linked, which affected all commercial laws in the country through the adoption of Islamic values and standards. Therefore, religion had great effects on companies operating in Saudi Arabia. For example, Islamic laws prohibit commercial transactions with interest (Parboteeah & Cullen, 2009).However, with regard to social responsibility, CSR activities have been strongly influenced by Islamic religious beliefs and the idea of giving to improve society, which in Islam is called Zakat. This fact indicates that the root of the CSR concept is well established within the Islamic communities.

Research Methodology

Sample And Method

Through descriptive research by using a self-administered questionnaire, this study employed a quantitative research approach to collect the data from a convenience sample. This method has proven its ability to recognize the respondents' thinking and the process of forming their opinions and attitudes. The study seeks to know companies' leaders' attitudes and views toward CSR practices in Saudi Arabia. The data was collected using an online questionnaire form collected from 70 companies in which a single participant from each gave his opinion about the CSR practices in his company.

The targeted companies are characterized in terms of their size, ownership, and the market location where they are providing their goods/services either domestic, foreign, or both. In Saudi Arabia and most Arab countries, the size of enterprises is defined according to the basis of the number of employees. An organization with 0 to 9 employees is a micro-enterprise. With 10 to 49 employees, it is a small company. With 50 to 249 employees, it is a medium-sized company and with more than 250 employees, it is a large company.

The targeted participants in this study are company's leaders who represented a sample of 70 companies across different industry sectors such as construction and service (65.7%), technological (17.1%), trading and manufacturing (12.8%), and (4.2%) educational sectors. 47 companies are providing their services and product explosively in the domestic market;19 companies are dealing in both domestic and international market. Meanwhile 4 companies are only exporting their goods to the international market. More details about the companies' size and ownership are shown in Table 1.

Table 1 The Companies' Characteristics of the Study Sample

	Description	Count	Percentage %
Category	Construction and service	46	65.7
	Technology	12	17.1
	trading and manufacturing	9	12.8
	Educational	3	4.2
Size	Small	27	38.6
	Medium	26	37.1
	Large	17	24.3
Market	Domestic	47	67.1
	Domestic and foreign	19	27.1
	Only exporter	4	5.8
Ownership	local	47	67.1
	International	23	32.9
Total		70	

Instrument

The study adopted the questionnaire developed by Edit (2018), which was used in the original research to examine the CSR practice and leader perception about the importance of CSR in the Romanian large, small, and medium-sized enterprise sectors. The questionnaire provides a descriptive view of the factors that determine the current CSR practices within the company, and also provides a clear view of how leaders perceive CSR practices and their importance in general. Some items were modified to be more compatible with the study's purposes. In the questionnaire, the 5 points Likert scale, ranging from strongly disagree to strongly agree, was used to collect the respondent's opinions on 32 statements. The first 15 statements are related to the current situation of CSR, while the other 17 statements are related to the leaders' viewpoints about the factors that motivate CSR practices implementation.

The questionnaire is based on three main pillars. In the first part, the companies' leaders can read the statements about the CSR status in their companies. By evaluating the ones that best characterize the activities of their companies. This provides an opportunity to prioritize not only the most important CSR practice but also the less important practices within the study sample. In the second part, the company leaders need to evaluate the statements that should characterize any responsible company, even if it does not apply to their own company. Finally, the third part covers the organizational characteristics of the examined corporation, its main field of activity, the market of its products/services, ownership, and company size.

Result

Before the analysis, the gathered data was prepared. The dataset was checked for missing data and outliers, and then the descriptive analysis of the data was conducted. In the questionnaire, there were 15 formulated questions related to practical CSR and other 17 formulated questions to measure the personal opinion of companies' leaders on social issues. In the first half of the questionnaire, the respondent leaders answered questions about what measures leaders have introduced in their own companies, how and to which extent CSR is implemented in their practice.

Table 2. Leaders' Evaluation of the Implemented CSR Practices

Items	1st group of questions	Mean	STD
7	Our company provides various opportunities for local communities (internships for high school and college students, courses, training, and employment opportunities for the disadvantaged	2.64	1.27
4	Our company provides equal opportunities in recruitment and promotion.	2.71	1.21
13	We encourage our employees to participate in local community activities (through company approval and support)	2.83	1.35
5	Our company pays attention to controlling pollution / minimizing the harmful effects on the environment (waste reduction, selective waste collection, recycling, introduction/application of environmentally friendly methods).	2.89	1.35
10	With regular financial and non-financial resources, our company provides support to local communities and their events, to those in need (donation, sponsorship, scientific research, and school support)	3	1.38
12	The conditions of career planning are given within our company (organization support of studies, further training, providing study leave with financial cover)	3.01	1.43
8	Our company strives to work with local suppliers to support local communities.	3.03	1.23
14	Use of motivational tools to achieve long-term success and employee loyalty (praise, bonus, other fringe benefits - food, travel, and sports)	3.13	1.5
3	Our company strives to maintain a work-life balance (flexible working hours, part-time work, work from home).	3.24	1.21
6	Steps were taken beyond mandatory procedures for employees' physical and mental safety (accident prevention, health protection, sports facilities, team building activities with recreational facilities)	3.29	1.3
2	Informing and communicating with stakeholders (local residents, consumers/buyers, authorities, suppliers) about issues that concern them.	3.36	1.28
1	When making corporate decisions, we also take into account the needs of stakeholders (local residents, consumers/buyers, authorities, suppliers).	3.46	1.2
15	Our company conserves raw materials and tools (energy, water, paper, office supplies)	3.61	1.23
11	We provide our employees with appropriate working conditions (up to date work equipment, comfortable furniture, dining options)	3.66	1.23
9	In line with our internal policies, we strive to be fair and honest with our contractual partners and consumers (consumer protection regulations, correct purchasing policy, correct and accurate information to customers, and transparent warranty terms)	3.67	1.31

The statements (2, 1, 15, 11, 9) were chosen as the most important statements in the

first part of the questionnaire because their mean scores are the highest. These statements relate to the company's image and reputation. Whereby the leaders agreed that their companies are not only taking care of stakeholders and employees by providing them with suitable working conditions and following fair and strict policies while dealing with consumers and partners, such as following consumer protection regulations and correct purchasing policy and providing accurate information to customers, etc., but also conceding the importance of the conservation of natural resources and building trust with the community. All of these factors will be positive factors affecting the improvement of the company's image and reputation in the business market.

On the other hand, the statements (7, 4, 5, 13) were regarded as less important according to the companies' leaders, as these statements have the lowest mean and are considered negative results. These statements are related to the current situation of the CSR practices in supporting the community, such as providing training opportunities to the local community and encouraging company employees to participate in community activities. This finding indicates that paying attention to these practices is less significant to company leaders and supports the economic perspective of CSR by considering CSR as a source of dual benefits for community and corporates alike.
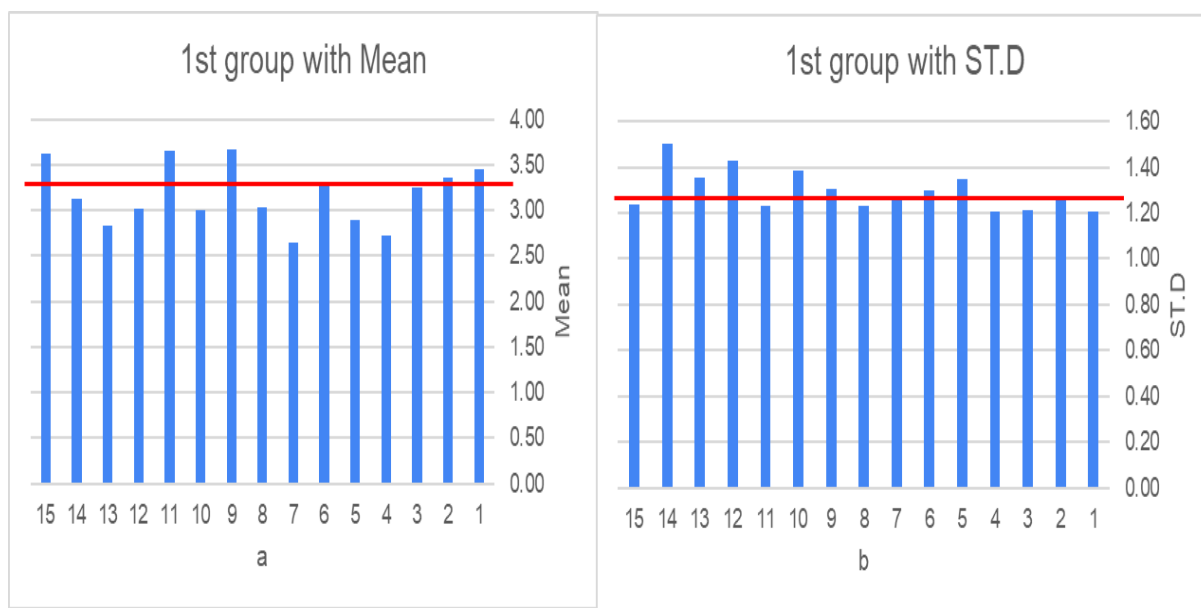
Figure 1. First Group of Questions a) Mean b) Standard Deviation

The mean and standard deviation (St.d) values of the first group of questions, as shown in Figure 1. showed that the agreement among company leaders is high at the value of 1.25, and the most agreed statements that have the lowest standard deviation and have the highest mean were statement 1 with (mean=3.46 and St.d =1.2), statement 11 with (mean = 3.66 and St.d = 1.23), and statement 15 with (mean = 3.61 and St.d = 1.23). These items reflect the clear awareness of the sampled leader about the meaning of CSR, in which these statements cover the consideration of stakeholders' social needs, conserving raw materials and tools, and better employees' working conditions. As a result, it represents leaders' agreement on the importance of considering the social, environmental, and employee wellbeing.

The second half of the questionnaire focuses on what corporate leaders think and how they perceive the socially responsible company. In this section, leaders who respond to the questionnaire should evaluate the statements connected to the CSR practices, even if such

CSR practices are not being implemented in their companies.

**Table 3.** Leaders' Perception of a Socially Responsible Company

Items	2nd group of questions	Mean	STD
21	Spending money on managing social issues and supporting local communities increases costs and hampers business success.	2.33	1.28
32	Our supported social/environmental programs are not influenced by the actions of our competitors.	2.69	1.29
24	Businesses must only deal with the environmental and social problems they cause.	2.79	1.26
20	Corporate leaders lack the insight, ability, and patience to solve social problems.	2.87	1.22
16	Companies have enough money and talent to start social programs.	2.96	1.21
23	Governments should simply implement laws and not expect companies to go behind them and solve societal problems.	3.16	1.38
17	Our social programs make our business image better in different media.	3.21	1.36
30	Domestic consumers do not expect companies to pay attention/support to social/environmental issues.	3.29	1.28
19	Reduce adverse environmental impacts through responsible production/service processes.	3.44	1.38
31	Our competitors also run/support social programs; so, we need to maintain our competitive edge.	3.46	1.09
18	Society can only expect support for social problems if it is clearly in the best interest of the company (profitability)	3.49	1.30
28	Solving social problems is too burdensome for smaller companies, and it is almost impossible for them to launch such action programs.	3.53	1.32
29	Corporate Social Responsibility becomes vital if consumers respond to this company's programs by purchasing their products or services.	3.64	1.18
27	Many companies use (CSR) as a well- marketing tool.	3.74	1.28
25	Employees prefer to work for a company that respects social/ environmental/ ethical standards.	3.81	1.36
26	The responsible company regularly pays its employees and provides them with adequate working conditions.	3.93	1.15
22	If society expects companies to help solve social problems, governments should provide tax breaks and/or subsidies to companies in this area.	4.03	1.17

The result showed that statements (29, 27, 25, 26, 22) had the highest mean and gained the higher agreement rate from companies' leaders that could describe a socially responsible company. These statements revealed that leaders look to CSR practices as a tool that companies use to improve their position in the market and community. They deemed CSR as a marketing tool that adds value to the company's image and its competitive edge. In other words, leaders of the sampled companies supposed that companies should also acquire some benefits in return when CSR practices are implemented. For instance, companies expect to earn employee loyalty by providing good working conditions and having a good image or by expecting tax reductions as a reword to their participation in solving or supporting social and environmental issues. In addition, the leaders assumed that CSR initiatives might be more beneficial to companies if these initiatives contribute to improving customer loyalty and enhancing companies' revenue.

Additionally, the result showed that statements (21, 32, 24, 20. 16) had the least mean as they gained less agreement rate from the company leaders that could describe the socially responsible company. The leaders thought that CSR practices did not require a high cost to be implemented. Instead, CSR implementation required motivation, as they assumed that the

competitors' initiatives or government support could motivate companies to implement several CSR practices. Also, they supposed that companies have been able to be socially responsible once there is a need or once companies earned extra benefits as a payoff of being a socially responsible company. However, the less agreement on the statement (21, 32, 24, 20. 16) among the surveyed leaders also reflects the leader agreement about the reverse meaning of each statement, in which they assumed that CSR practices did not require extra cost to be implemented and did not hamper business success. Furthermore, the surveyed leaders consider competitors' CSR initiatives as a motive force to adopt initiatives that not only deal with the social and environmental problems caused by their companies but also deal with other social and environmental aspects.
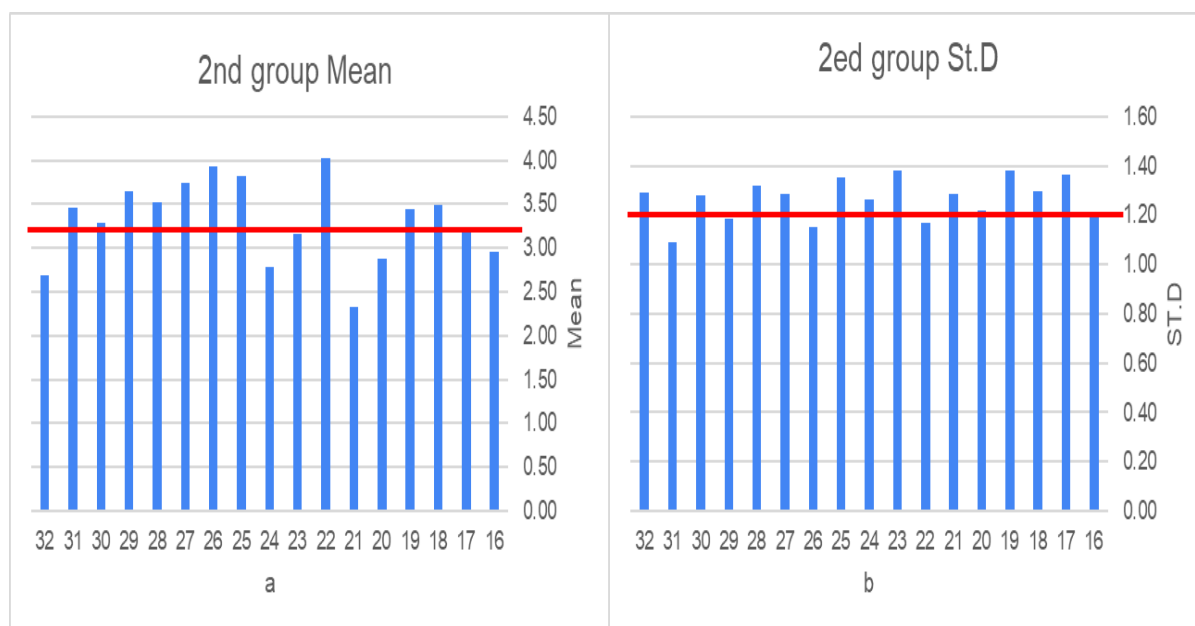
Figure 2. Second Group of Questions a) Mean b) Standard Deviation

The mean and standard deviation (St.d) values of the second group of questions, as shown in Figure 2, revealed that the agreement among company leaders is high at the value of 1.2, and the most agreed statements that have the lowest standard deviation and the highest mean were statement 22 with (mean=5.42 and St.d =1.17), statement 26 with (mean = 3.93 and St.d = 1.15) statement 29 with (mean = 3.64 and St.d = 1.18), and statement 21 with (mean = 3.46 and St.d = 1.09). These items represent a common perception of companies' leader about the socially responsible company, as they agree on considering CSR as mean to maintain company image and sustain employees' commitment, in addition to that the foreseen benefits of CSR initiatives.

Discussions

The first section of the study focused on the present state of CSR practices in the studied organizations, which, according to company leaders, ranging in importance from more to less significant based on the advantages that companies obtain from implementing such CSR practices. This idea can be explained by the instrumental view of stakeholder proposed by Post et al. (2002), whereby the central goal of company representatives, i.e., founders, owners, or management, is to focus on wealth creation and profit maximization as the most strategic aim of their business activity. As a result, it might be argued that the most preferred CSR practice is the one that brings the most return to the company. This argument

is in line with the stakeholders' responsibility view, in which every CSR activity will be valuable only if it adds value to stakeholders' interests (Sachs & Maurer, 2009).

Accordingly, as suggested by Michelon et al. (2013), CSR practices benefits can be maximized when companies leaders design practices that are aligned well with the companies' strategic goals that satisfy the internal stakeholders' interests such as owners and staff and, at the same time, contribute to the betterment of companies' social and environmental surroundings. Therefore, when implementing CSR initiatives, leaders should consider the cost and benefits of such initiatives and choose the one that satisfies the needs of all parties.

The second part of the study is more concerned with demonstrating the so called socially responsible company. According to the surveyed leaders, socially responsible company priorities their internal stakeholders' interests at first then satisfy the needs of other stakeholders such as community and consumers. Accordingly, socially responsible companies can be seen as companies that operate in certain ways to achieve their pre-drawn goals and, at the same time, align several social and environmental considerations along with their operational activity. The result, in general, offers evidence that supports the stakeholder's view of CSR, whereby stakeholder's interests come first (Sachs & Maurer, 2009), and the importance of the social and environmental issues will be increased only when strong alignment exists between these issues and stakeholders' interests.

Conclusion

The study discussed the situation of CSR in selected companies operated in KSA from a managerial perspective, where companies' leaders were requested to provide their opinions about CSR practices in their companies and their view of the so-called socially responsible company. The study revealed that the CSR practices vary in terms of their importance, whereby CSR practices that bring more benefits to the company are more preferred to be adopted by the leaders. Also, the surveyed leaders reflected their opinions that they utilize CSR practices as marketing tools and company image add-ons that companies use to enhance their position in the market and their competitive edge.

The sampled leaders demonstrated a good understanding of CSR and its actions, purpose, and advantages, as well as interacting with stakeholders. They highlighted the importance of adopting CSR practices that ensure the highest return to their companies without neglecting companies' contribution to enhancing the social and environmental conditions of the companies' surrounding environment. The study suggested that establishing an effective dialogue platform between the companies and their communities is needed to discuss the relevant social and environmental needs and integrate them into companies' operational activities. Besides, finding development priorities that encourage government and corporate collaboration to improve society's living conditions is also needed.

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