

Article history: Received 13 June 2019; accepted 11 September 2019  
DOI: <https://doi.org/10.33182/tmj.v7i2.809>

## CSR Notions in Supply Chain Operations: A Case Study of UAE Organisations

Benjamin Silas  
Bvpepfepfe<sup>±</sup>

### Abstract

CSR is contextual and organisations are likely to respond differently to issues they consider important to various groups of stakeholders. This would imply that although the concept of CSR is an acceptable notion, standardisation of initiatives across organisations, industries and regions would be shrouded with discrepancies and inconsistencies. Transformative business models necessitate innovative CSR modelling that will provide supply chain managers with sufficient scope for enhancement of stakeholder value. Businesses appear to respond in a variety of ways to CSR demands and stakeholder pressure. This article aims to investigate the notions of CSR in organisations within the UAE, thereby providing a platform for Business Organizations (profit and not-for-profit) to formulate CSR agenda for their supply chain managers. The results from this analysis will enable managers to be equipped with knowledge of the underlying CSR themes, thereby empowering them to apply the right tools & techniques – in fulfilment of the very core attributes of responsive and compliant CSR. A case study design was adopted using selected organisations in the UAE and a semi-structured questionnaire was administered. A comparison was to be made to establish the key determinants of CSR issues within UAE organisations. The study makes a significant contribution to the specialist body of knowledge by providing insights into organisational CSR practices in the UAE from a stakeholder perspective. Adoption of stakeholder theory for strategic CSR to determine the materials issues for CSR implementation. Practitioners and supply chain managers can model their CSR plans around this theory for sustainable supply chain management and social responsiveness.

**Keywords:** Corporate social responsibility; sustainable supply chain management; social responsiveness; CSR perspectives; organisational context; stakeholders.

### Introduction

Whilst the concept of corporate social responsibility is not new in supply chain management, the increase in globalization and outsourcing of supply chain operations has presented some serious challenges in supply chain practices. For example, in addition to the usual cost and quality performance requirements across the supply chain pipelines, various codes of practice and inspection regimes now demand improvements in and monitoring of social and

---

<sup>±</sup> Benjamin Silas Bvpepfepfe, Higher Colleges of Technology, Abu Dhabi, United Arab Emirates. E-mail: [bbvpepfepfe@hct.ac.ae](mailto:bbvpepfepfe@hct.ac.ae).



environmental performance for supply chain network partners, (Luken and Stares, 2005). Although there appear to be problems with the CSR definition and what constitutes CSR performance, (Dahlsrud, 2008; Roberts, 2006), the debate, *that is, the role of businesses in society and what constitutes social responsibility*, appears to support CSR notions (Maignan and Ralson, 2002). Organisations are now expected to account for their operational behaviour, including that of their supply chain operations. Some of the debates that have been occurring within the business practitioners and academic world involve sustainability of business operations from a strategic perspective.

The demands of environmental management and social responsibility initiatives from a variety of stakeholders signify the pressures that organisations have to consider in formulation and implementation of their strategies. In particular, specific demands and expectations from government and society, have become more pressing for organisations as they are required to account for the impact and consequences of their operations on the environment and community which they operate in. Previous research has revealed a lack of consensus on definitions and variations in CSR issues across and between countries and supply chains, (Bvepfepfe 2015; Krause *et al.*, 2009; Pullman *et al.*, 2009). It becomes essential to construct some theoretical framework for developing CSR initiatives based on the undelaying of stakeholder and institutional theories. The aim of this paper is to explain the CSR contexts and organisational perspectives in the UAE. Adopting the stakeholder and institutional theories, the inquiry investigated organisational CSR in the country. In this paper, a review of literature underpinning this inquiry is first provided and then followed by the research design for data collection and analysis. The results, discussion and contribution to knowledge will conclude this paper.

## Literature review

It is common knowledge that organisations do not exist in isolation and that sustainable performance is much influenced by the nature of relationships and actions of the supply chain network partners, (Christopher, 2016). On the other hand supply chain aspects for CSR and ensuing debate are becoming more pronounced especially for multinational organisations, forcing managers to strategize their responses to this phenomenon. (Blowfield and Frynas, 2005). These concerns for from a global and an organizational context, resulted in supply chain management being considered a strategic tool for sustainability issues.

For supply chain management, CSR is associated with good business behaviour and another way of managing supply chain risks,



(Blowfield, 2005). In their paper, Touboullic, and Walker (2015) investigated the concept of Sustainable Supply Chain Management (SSCM) and although they discovered a variation in definitions, the notions of what constitutes SSCM appear to reflect CSR perspectives. For example, practitioners and academics have considered SSCM focusing on green supply as an innovative way to supply chain management. For Zhou and Geng, (2001) green purchasing becomes SSCM in that it integrates environmental concerns into organisational procurement policies and practices with perceived results in cost-saving, enhancement of shareholder value and public image. However, green purchasing appears to be a limited view of SSCM as it falls short of the tenets of CSR that should see organisation considering not only the environmental impacts but also their economic and social impacts. While green purchasing or green supply is critical in achieving operational eco-efficiencies, sustainable supply chain management denotes a supply chain network wide accountability for economic, social and environmental factors into organisational strategies, (Carter and Rogers 2008; Touboullic, and Walker, 2015). According to CIPS, (2013) the concept of sustainability from a procurement delivers macro benefits of economic, environmental and social outputs. They also note further that at organisational levels the same sustainability approach would deliver value by enhancing operational efficiencies, risk management and cost reduction. It follows therefore that supply chain management has some direct impact on CSR issues, either positively or negatively, (Esfahbodi *et al.*, 2016). While CSR has become a technique or innovative differentiator within the competitive market environment, and there are suggestions that the benefits and differentiation is fully achieved within supply chain management (Lee *et al.*, 2018)

Therefore, it appears that the notions of CSR, i.e., organisations considering the economic, social and environmental impacts of their operations, are similar to the tenets for SSCM. Hence, CSR has is an umbrella terminology used by businesses, academics, governments and civil societies, to denote those actions or responses by organisations directed towards economic, social and environmental issues (Crane and Matten, 2016). However, the interpretation and application of this concept have been varied, resulting in various terminologies being used to denote the CSR phenomenon (Crane *et al.*, 2019; Van Marrewijk, 2003). The key issues connecting CSR and SSCM denotes that the effectiveness and efficiencies in material, informational and money flows, must be achieved within the three key expectations of economic, social and environmental impacts, (Seuring *et al.*, 2008),

Research work has also linked CSR initiatives with corporate objectives (Luken and Stares, 2005), thereby becoming an important agenda item for most organisations (Bvepfepfe, *et al.*, 2006; Visser, 2010). This implies that organisations that understand the true business case for CSR are likely to have clear policies and strategies for implementing CSR initiatives and thereby benefit more from the initiatives. The convergence of CSR related reporting mechanisms and standards show the significance of compliance as this is seen as one way of demonstrating an organisation's obligation and explicit accountability to a variety of stakeholders, (Vigneau *et al.*, 2015; Clarkson, 1995). Most recently research has focused on the direct influences of organisational CSR initiatives on reputation and corporate image. Here, factors like religious beliefs, cultural values and political opinions become important aspects for brand loyalty and sustainable market share, (Al Serhan and Boukrami, 2015; Barkakati *et al.*, 2016). According to Serhan and Boukrami, these factors have been listed as potential triggers for consumer boycotts, especially in developed countries. Others have considered influences from institutional settings and stakeholder expectations, (Almatrooshi, *et al.*, 2018; Crane *et al.*, 2019; Zadek, *et al.*, 2002). Organisations are therefore under pressure from stakeholders to embed the triple bottom line, i.e., social, economic and environmental considerations into their corporate and supply chain management strategies, (Tate *et al.*, 2010). For Gualandris, *et al.*, (2015) organisations are expected to align their CSR accountability to the needs of their supply chain stakeholders. Accordingly, the challenge for supply chain managers is considered to be the multiplicity and diversity of these stakeholders and the relative contextual importance of CSR issues for the stakeholders, (Hofmann, *et al.*, (2014). In addition to the above, increased stakeholder activism appears to have exposed some brands through aggressive campaigns facilitated by strong and effective media platforms. Therefore there is a suggestion that sustainable supply chain management, from the stakeholder theory, can positively contribute towards countering the external stakeholder pressure, (Wolf, 2014).

In a research paper that synthesised CSR context from a number of authors resident in the Middle East and North Africa (MENA) Ararat (2006) found that the CSR context is a generic notion such that it can fit into different purposes. This supports other contributors (e.g. Zadek *et al.*, 2002; Crane *et al.*, 2019) who also posited that the precise nature and characteristics of CSR initiatives at organisational level will differ from organisation to organisation, as well as from country to country. The differences result from the varying institutional factors and organisational CSR strategic choices alluded to above.



Organisations are therefore expected to consider the mind-sets not only of their internal but also the external stakeholders, as it is these ones that also shape the reputation of the company (Sarbutts, 2003).

Elsewhere, Touboulie and Walker (2015) concluded that as far as theory building is concerned, SSCM is yet to be fully developed. From an RBV perspective, every organisation has resources that can either be a strength or weakness and CSR initiatives will have an impact on resources like, human capital and brand (Rehbein, and Schuler, 2015). From a stakeholder perspective, Freeman and Velamuri (2006) argued that there cannot be CSR without stakeholder engagement because the materiality and responsiveness would be determined by an organisation's stakeholders, a view also shared by Blowfield and Frynas, (2005). Therefore the suggestions are that organisations are likely to disclose CSR practices for groups of stakeholders according to the perceived legitimacy and urgency attributes of those stakeholders (Dawkins and Ngunjiri, 2008; Mitchell *et al.*, 1997). For this reason, the materiality of and responsiveness of CSR initiatives will be influenced by the perceptions of an organisation's stakeholders.

Stakeholder actions are influenced by settings within the institutional environment, such that the interactions of stakeholders and institutional factors are a significant contributor to the level of CSR uptake by organisations. The institutional settings are the rules facilitating dialogue and the nature of the relationship between the organisation and its stakeholders (Campbell, 2007; Doh and Guay, 2006; North, 1993). For Oliver (1991), the factors within the institutional environment that are also dependent to a large extent on the socio-economic, cultural and political settings within the related timings, have presented organisations with a variety of choices in response to these pressures and expectations. Suggestions have also been made that organisations, both large and small, are likely to replicate and pursue a sustainable agenda through integrating rules and legitimate practices within a given environment (Glover *et al.*, 2014). For example, Jamali *et al.* (2017) posited that CSR practices in the Middle East are unique and different from those of the West. Therefore in their view there is need for deeper understanding of the specificities and nature of CSR within these contextual environments. However, Al-Tamimi and Hussein (2014) noted that the concepts of CSR are acceptable within UAE banks, although there is more focus on compliance with legislation than the non-mandatory view of CSR. According to Bvepfepfe (2015), the context of CSR can only be understood by considering the institutional environments that organisations operate within.

An earlier study proposed a tool that aims to consider and assess institutional influence towards CSR uptake in the context of institutional settings (Bvepfepfe, 2015). Then it was suggested that the interaction of the stakeholder groups with respective organisations or key actors is likely to be influenced by institutional settings as suggested by Oliver (1991). For example, organisation in strong CSR institutional setting are more likely to be strong with their CSR initiatives. The model assumes that there are differing levels of organisational CSR uptake based on the institutional setting prevailing. Whilst CSR is considered more as voluntary initiatives by organisations, Bvepfepfe, (2015) concluded that the institutional setting influences response to CSR demands, either through facilitation (incentives, education and training), mandating (cultural norms, rules and regulations) and isomorphism (reporting and standards). CSR reporting and standards have become key marketing tools and dialogue methods with specific stakeholder groups (Darus *et al.*, 2015; Pérez, 2015). However, the model requires further empirical research to confirm assertions.

Notwithstanding the above, empirical research suggests that organisations leading in CSR related activities tend to be more stakeholder-oriented (Ricart *et al.*, 2005). There are concerns about the diversity of demands and pressures from the multiplicity of expectations from different stakeholder groups (Bvepfepfe, 2015). This also presents challenges to organisations and their supply chain partners, within different institutional settings, in deciding and prioritising key CSR issues. As highlighted above, the importance of particular stakeholder groups to an organisation will influence the organisation's responsiveness to the expectations of a particular stakeholder group (Clarkson, 1995; Freeman, 1984). Furthermore, the materiality of CSR issues is influenced by the relationships organisations maintain with their key stakeholders (Agle *et al.*, 1999; Frooman, 1999) and the institutional environment that sets the rules of the game for the business environment. To summarise, one can say that the context and definitions are likely to differ and dependent on organisation's CSR perspectives. The institutional environment shapes organisational CSR responsiveness, CSR initiatives and therefore, responsiveness can only be viewed from a stakeholder perspective and that organisations' that consider stakeholder expectations are likely to be more responsive to CSR issues. Because of the variety of stakeholder demands and expectations, organisations face challenges in meeting these expectations so that materiality of CSR issues will be related to an organisation's key stakeholders.



## Data and Methods

In order to fully understand the CSR perspectives in a given context, it is important to contextualise the notions, i.e., definitions, organisational stakeholder mapping and then CSR issues. In this study, the CSR perspectives in UAE organisations are examined to explain the influencing drivers for organisational CSR initiatives. Applying the stakeholder theory, the perspectives of organisational CSR in the UAE context are explored from a supply chain organisations view. The questions for which answers were sought focus on the priorities given to stakeholders for organisations, definition of CSR by professionals, and key CSR issues for different business groups.

The research takes an inductive process using both qualitative and quantitative research methodology. The sample units are purposefully selected and drawn from a focus group of supply chain professionals representative of organisations within UAE. Focus groups are group discussions that are organised to explore specific issues related to a phenomenon and this data collection technique continues to be popular due to its strengths regarding costs, time scales and timely interactions (Liamputtong, 2011). Focus groups have been previously used in qualitative studies about CSR (White *et al.*, 2017). Besides, the techniques were also adopted by Hargett and Williams (2009) to understand how companies define CSR and embed the same into corporate strategies. In this case, the focus group was selected from professional group of procurement and supply chain institute. The main reason being that CSR is a contemporary topic for this group of professionals. Their roles by nature would deal with CSR issues and are therefore they are considered competent to provide useful data for purposes of this research, i.e., to gain deeper insights into CSR perspective for organisation within the UAE. A total of 34 participants were available for the data collection. The participants were briefed on the key attributes of the research topic and the purpose of the data collection was highlighted to them. Questions raised for clarifications were addressed then a semi-structured questionnaire was administered.

Data collection methods included semi-structured questionnaires and qualitative analysis of the questionnaires to establish the key stakeholder groups and CSR issues. The basic assumption of CA was that frequency of particular words and groups of words reveal some underlying themes or can be associated with underlying concepts (Duriau *et al.*, 2007). For example, the frequency of words or groups of words would quantify CSR issues or describe CSR perspectives in the sample organisations. The respondents were selected based on their responsibilities within the subject area of CSR.

In the case of the key CSR issues, the investigation adopted a framework of CSR dimensions of economic, social and environmental issues (Carroll, 1979; Dahlsrud, 2008) and from these dimensions, created themes and related categories drawn from discussions by Annadale and Taplin (2003). Four key CSR themes: namely workplace; market place; community and environmental, were selected from these dimensions as shown in Table 1 below.

**Table 1:** CSR Issue Themes.

Dimension	Theme	Coded to the theme if it refers to	Examples
Economic	Work place	Socio-economic and organisation's initiatives within the work environment towards financial performance improvement	Staff health and safety; training and skills development;
	Market place	CSR described in terms of initiatives towards enhancement of supply and customer experiences	Products and services issues; procurement and supplier diversity
Social	Community	Business concerns for social issues	Charity donations, social concerns in business operations; contribute towards the betterment of society
Environmental	Environment	Concerns for the natural environment	Waste management, climate change; energy use; environmental impact

Based on the themes drawn from the literature review and previous research, some keywords and phrases were selected as recording units for the context analysis.

## Findings

### Stakeholder analysis

Respondents in the country identified stakeholders for their organisations and, in most cases, there is no evidence that these have been mapped into groups or categories for dialogue or determination of materiality of CSR issues. This tends to suggest a descriptive stakeholder perspective by sample organisations in both countries, corroborating with Perez (2015) that many written policies on social and ethical responsibilities are directed towards specific

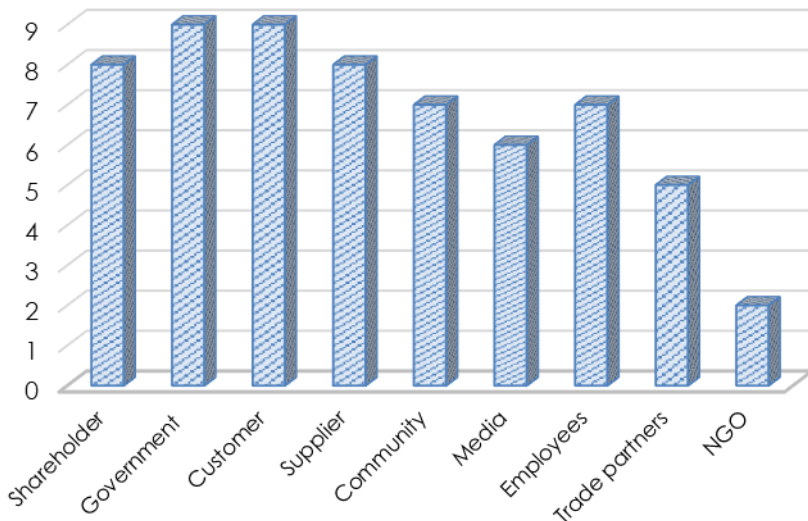




stakeholders. Although most of the participants have identified key stakeholders, only a few appear to indicate some dialogue methods with the stakeholder groups.

Another inference that can be made from the further analysis is that some of these participants are working for organisations in high visibility industries. This may signify the notion that organisations that have clearly defined stakeholder groups and dialogue methods are in industries with a likely high impact and visibility. This tends to support the view that businesses interact with their stakeholders according to how they are viewed and evaluated by their stakeholders (O'Riordan and Fairbrass, 2006). Respondents have explicitly identified stakeholders that are considered essential in their CSR initiatives (Fig 1). This in itself is evidence to support the notion that organisations recognise the importance of stakeholders in their CSR strategies (Branco and Rodrigues, 2007; Clarkson, 1995; Freeman, 1984; Xhaufclair and Zune, 2006).

**Figure 1:** Stakeholders



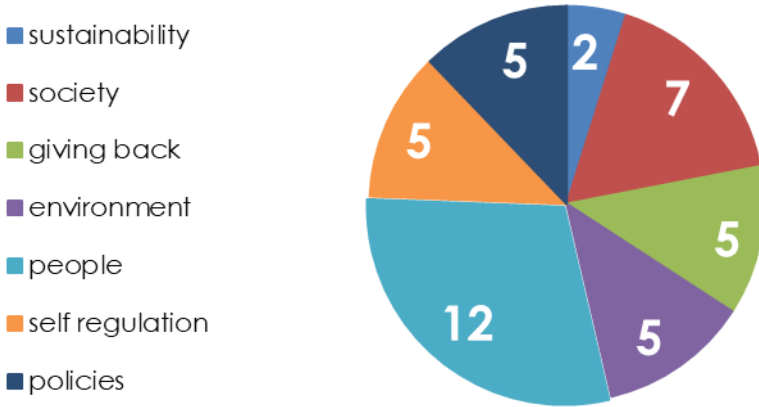
Depending on the organisation's supply chain operations, the group of common stakeholders identified can also be classified under categories of primary and secondary stakeholders. This is an important part of the analysis for effective dialogue and management of supply chain partner relationships.

### CSR definition

Participants were asked to define CSR in relation to how their organisation or their supply chain partners understand it.

The analysis of the definitional construction of CSR has revealed some keywords to have been used as shown in figure 2.

**Figure 2:** Definitional construction

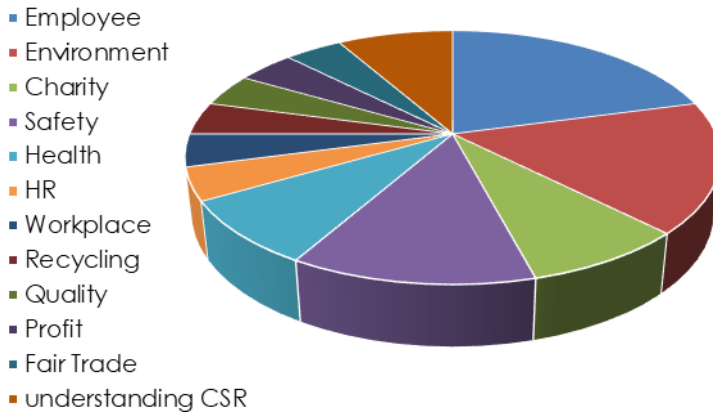


The results reveal that CSR is defined and associated more with people, society, environment, giving back to society. There is also reference to sustainability, self-regulation and policy in the construction of CSR definitions by the participants. Further analysis reveals that participants consider CSR as an activity with people this in itself an essential aspect in stakeholder management. What came out clearly from the data is that there were no similarities in the definition of CSR from the focus group.

### CSR Issues

The focus group was asked to list CSR issues for their organisation and its supply chain partners. Figure 2 below provides an overview of the CSR issues identified by respondents; with employees, environment, safety and charity appearing to be significantly important for most of the respondents.



**Figure 3:** Key CSR Issues Identified by respondents

## Discussion

### Stakeholder influences

What came out clearly in this inquiry is that organisations in the UAE recognise some groups of stakeholders are important in their determination of CSR issues. From a variety of stakeholders identified, the results reveal a set of stakeholders to be common. It should be noted that stakeholder management is also influenced by the prevailing institutional environment. Participants identified different stakeholders normatively and, in some cases, there are methods for dialogue and potentially for prioritisation of the materiality of CSR issues. This tends to support the notions that there cannot be CSR responsiveness without reference to stakeholders (Freeman and Velamuri, 2006; Blowfield and Frynas, 2005). Of particular interest in the stakeholder groups identified is the government considered a key stakeholder for CSR initiatives. Previous research has noted that government play key roles in facilitating CSR. For example, a mandatory role in organisational CSR (Dawkins and Ngunjiri, 2008; Glover *et al.*, 2014). In an earlier study, it was inferred that governments have provided incentives for CSR for countries like the UK and South Africa (Bvepfepfe, 2015). Further to these incentives, governments have also made it mandatory for CSR initiatives that are meant to redress or address particular imbalances within societies. This appears to resonate with the UAE, for example, where the government has issued directives in areas of employment, Emiratisation and ethical standards. What is clear from this analysis is that stakeholders are considered important for CSR initiatives within UAE organisations. Hofmann, *et al.* (2014) noted materialisation and conceptualisation of CSR issues within supply chains are best managed from a stakeholder perspective in order to reduce

sustainability related supply chain risks. Su and Tsang (2015) found that secondary stakeholders like NGOs and media play a significant role in moderating the relationship between the organisations and the socio-political institutional environments. Schaltegger and Burritt (2017) also concluded that organisations that fail in meeting the demands and expectations of any one of the stakeholder groups will most certainly perform poorly overall.

However, identification of stakeholder alone without interpretation of their expectations may not constitute social responsiveness (Clarkson, 1995; Donaldson and Preston, 1995; Werther and Chandler, 2011). For example, institutional environments for other countries appear to facilitate and encourage stakeholder engagement in some formalised ways (Bvepfepfe, 2015). This aspect requires further investigation to establish the extent that institutional environment has influenced current and future uptake of CSR in the UAE.

### CSR definition

It has not been possible to establish a single definition for CSR for sample organisations in the two countries, and this appears to confirm previous assertions that there is no single definition that would fit all contexts (Blowfield, 2005; Bvepfepfe, 2015; Touboullic, and Walker, 2015). However, there is evidence to suggest that the construction of CSR definitions tended to make specific reference to the activities or initiatives that the respective organisations are expected to engage in. Respondent 3 defines CSR as *giving back to society*; while Respondent 7 stated that CSR is *assisting the community in the location where the organisation is operating in*. The link between CSR initiatives to giving back to community has been referred to as philanthropic responsibility, in Carroll's model (Carroll, 1979). The reference towards environment, sustainability and community issues for CSR definitions, suggest orientation towards CSR-Community; CSR-Stakeholder; CSR- Environment and Sustainability (Edwards and Kudret, 2017). This resonates the views that collaboration between CSR- stakeholder and CSR- environmental is good for corporate environmental management (Cheung, *et al.*, 2009). Again the key definitional constriction resonates the concept of sustainable supply chain management (Carter and Rogers, 2008; Touboullic, and Walker, 2015). What then are the CSR issues from the data analysis?

### CSR issues

The menu for CSR activities can be varied and this is exacerbated by the variety of stakeholder demands and expectations. Materiality and urgency of CSR issues are based on organisational perceptions and their interaction with the stakeholders. Earlier the notions of CSR explained in



terms of the three main domains of economic, social and environmental (Seuring *et al.*, 2008; Carroll, 1979) were used in this inquiry to create themes for the deeper insightful analysis. The CSR issues are now mapped against the identified stakeholder that would show the following (Fig 4):

**Figure 4:** CSR Issues and Stakeholders



The CSR issues identified above such as quality, employee health and safety and recycling are linked to and intended to increase the operational efficiencies and effectiveness of supply chain operations (Rangan *et al.*, 2015). On the other hand, the key CSR issues would be expected to reflect the expectations of the key stakeholders previously identified, to hypothesize that companies that lead in CSR identify their key stakeholders in order to prioritise CSR issues relevant to these stakeholders, (Donaldson and Preston, 1995; Pfeffer and Salancik, 1978). For example, some stakeholders shown in Figure 4, (customers, suppliers, employees and shareholders) are considered key market actors for sustainable organisational strategies. Panigyrakis *et al.* (2019) noted that whilst CSR issues varied across different sectors of the economy, quality, price and brand reputation have been considered top evaluation criteria for CSR responsiveness, especially in luxury consumer markets. The key CSR issues in the domain of market place in Figure 4 above appear to corroborate with this notion. The challenge associated with the application of the stakeholder theory to CSR is how organisations can respond to the multiplicity of the stakeholder expectations and their seemingly conflicting demands.

## Conclusion

The notions of CSR, i.e. business embedding social responsibility initiatives into their strategies, are evident for organisations in the UAE,

and it can be inferred that CSR is a key supply chain issue for organisations in the country. The definitional construction for CSR resonates the concept of sustainable supply chains, and therefore supply chain management has some direct impact on CSR issues, either positively or negatively. This entails that CSR notions can be effectively applied within supply chain operations, without compromising the overall goals of supply chain management; if anything, CSR notions enhance strategic supply chain management. It is also firmly confirmed that stakeholder perceptions will influence and shape what organisations consider to be social responsibility, thereby concurring with the proponents of stakeholder (Freeman, 1984; Donaldson and Preston, 1995). There is evidence to suggest that CSR issues for UAE appear to mimic the logic of Western world connotations. Business strategy and policy that are socially responsive are those that understand the respective expectations of the stakeholders.

It is hoped that this article will be received with a positive view as a contribution to the CSR literature as it offers a deeper understanding of the CSR perceptions for organisations in the UAE. It aimed at empirically informing the debates around CSR related business practices in the UAE. Supply chain managers and practitioners may find these results and discussion useful in formulating strategies for managing CSR within their supply chain in this region. Of course, usual caveats regarding nature of social research, sampling biases and other limitations must be taken into account by the readers.

## References

- Agle, B.R., Mitchell, R.K. and Sonnenfeld, J.A., (1999). 'Who matters to CEOs? An investigation of stakeholder attributes and salience, corporate performance, and CEO values', *Academy of Management Journal* 42(5): 507-525. <https://doi.org/10.5465/256973>
- Almatrooshi, S., Hussain, M., Ajmal, M., & Tehsin, M. (2018). Role of public policies in promoting CSR: empirical evidence from business and civil society of UAE. *Corporate Governance: The International Journal of Business in Society*, 18(6): 1107-1123. <https://doi.org/10.1108/CG-08-2017-0175>
- Al Serhan, O., & Boukrami, E. (2015). Mapping studies on consumer boycotting in international marketing. *Transnational Marketing Journal*, 3(2): 130-151. <https://doi.org/10.33182/tmj.v3i2.405>
- Al-Tamimi, H., & Hussein, A. (2014). Corporate social responsibility practices of UAE banks. *Global Journal of Business Research*, 8(3): 91-108.
- Annandale D. and Taplin, R., (2003). 'Is environmental impact assessment regulation a burden to private firms?' *Environmental impact assessment review*, 23: 383-397. [https://doi.org/10.1016/S0195-9255\(03\)00002-7](https://doi.org/10.1016/S0195-9255(03)00002-7)
- Ararat, M. (2006). Corporate social responsibility across Middle East and North Africa. Available at SSRN 1015925. <https://doi.org/10.2139/ssrn.1015925>



- Barkakati, U Patra, R K Das, P (2016). Corporate social responsibility and its impact on consumer behaviour - a consumer's perspective, *International Journal of Sustainable Society*, 8(4): 278-301 <https://doi.org/10.1504/IJSSOC.2016.082366>
- Blowfield, M. and Frynas, J. G., (2005). 'Setting New Agenda: Critical Perspectives On Corporate Social Responsibility In The Developing World'. *International Affairs Journal*, 81 (3): 499 - 513. <https://doi.org/10.1111/j.1468-2346.2005.00465.x>
- Blowfield, M., (2005). 'Corporate Social Responsibility: Reinventing The Meaning Of Development', *International Affairs Journal*, 81(3): 515 - 524. <https://doi.org/10.1111/j.1468-2346.2005.00466.x>
- Branco, M. C. and Rodrigues, L. L., (2007). 'Positioning Stakeholder Theory within the Debate on Corporate Social Responsibility', *Journal of Business Ethics and Organization Studies*, 12 (1) 1 - 15.
- Bvepfefpe, B. S. (2015). Perspectives of corporate social responsibility: a comparative analysis of organisational corporate social responsibility in South Africa and the UK (Doctoral dissertation, Birmingham City University).
- Campbell, J. L., (2007). 'Why Would Corporations Behave in Socially Responsible Ways? An Institutional Theory of Corporate Social Responsibility'. *Academy Management Review*, 32(3) 946 - 967. <https://doi.org/10.5465/amr.2007.25275684>
- Carroll, A.B., (1979). 'A Three-dimensional Conceptual Model of Corporate Social Performance', *Academy of Management Review*, 4.(4): 39-48. <https://doi.org/10.2307/257850>
- Carter, C. R. and Rogers, D. S. (2008). "A framework of sustainable supply chain management: moving toward new theory", *International Journal of Physical Distribution & Logistics Management*, 38 (5) 360-387. <https://doi.org/10.1108/09600030810882816>
- CIPS (2013), Ethical and Sustainable Procurement ([www.cips.org](http://www.cips.org))
- Clarkson, M.B.E., (1995). 'A stakeholder framework for analysing and evaluating corporate social performance', *Academy of Management Review*, 20 (1): 92-117. <https://doi.org/10.5465/amr.1995.9503271994>
- Crane, A., & Matten, D. (2016). *Business ethics: Managing corporate citizenship and sustainability in the age of globalization*. Oxford University Press.
- Crane, A., Matten, D., & Spence, L. (Eds.). (2019). *Corporate social responsibility: Readings and cases in a global context*. Routledge. <https://doi.org/10.4324/9780429294273>
- Dahlsrud, A., (2008). How corporate social responsibility is defined: an analysis of 37 definitions. *Corp. Soc. Responsib. Environ. Mgmt*, 15: 1-13 <https://doi.org/10.1002/csr.132>
- Darus, F., Yusoff, H., Yatim, N., Ramli, A., & Zain, M. M. (2015). An Islamic CSR framework: Perception from practitioners, academicians and the general public. *Procedia Economics and Finance*, 31: 495-502. [https://doi.org/10.1016/S2212-5671\(15\)01190-9](https://doi.org/10.1016/S2212-5671(15)01190-9)
- Dawkins, C. and Ngunjiri, F. W., (2008). 'Corporate Social Responsibility Reporting in South Africa: A Descriptive and Comparative Analysis', *Journal of Business Communication*, 45 (3): 286-307. <https://doi.org/10.1177/0021943608317111>
- Doh, J. P. and Guay, T. R., (2006). 'corporate social responsibility, public policy, and NGO activism in Europe and the United States: An institutional-stakeholder perspective'. *Journal of Management Studies*, 43: 47-73. <https://doi.org/10.1111/j.1467-6486.2006.00582.x>

- Donaldson T. and Preston, L.E., (1995). 'The Stakeholder Theory of the Corporation: Concepts, Evidence and Implications', *Academy of Management Review*, 20(1): 65-92. <https://doi.org/10.5465/amr.1995.9503271992>
- Duriau, V. J., Reger, R. K., and Pfarfer, M. D. (2007). 'A content analysis of the content analysis literature in organization studies: Research themes, data sources, and methodological refinements'. *Organizational Research Methods*, 10 (1): 5-34. <https://doi.org/10.1177/1094428106289252>
- Edwards, M. R., & Kudret, S. (2017). Multi-foci CSR perceptions, procedural justice and in-role employee performance: the mediating role of commitment and pride. *Human Resource Management Journal*, 27(1): 169-188. <https://doi.org/10.1111/1748-8583.12140>
- Esfahbodi, A., Zhang, Y., & Watson, G. (2016). Sustainable supply chain management in emerging economies: Trade-offs between environmental and cost performance. *International Journal of Production Economics*, 181: 350-366. <https://doi.org/10.1016/j.ijpe.2016.02.013>
- Freeman, R. E., (1984). *Strategic Management: A stakeholder approach*. Pitman.
- Freeman, R. E., & Velamuri, S. R. (2006). A new approach to CSR: Company stakeholder responsibility. In *Corporate social responsibility* (pp. 9-23). Palgrave Macmillan, London. [https://doi.org/10.1057/9780230599574\\_2](https://doi.org/10.1057/9780230599574_2)
- Frooman, J., (1999). 'Stakeholder Influence Strategies'. *Academy of Management Review*, 24 (2) 191-205. <https://doi.org/10.5465/amr.1999.1893928>
- Glover, J. L., Champion, D., Daniels, K. J., & Dainty, A. J. D. (2014). An Institutional Theory perspective on sustainable practices across the dairy supply chain. *International Journal of Production Economics*, 152: 102-111. <https://doi.org/10.1016/j.ijpe.2013.12.027>
- Gualandris, J., Klassen, R. D., Vachon, S., & Kalchschmidt, M. (2015). Sustainable evaluation and verification in supply chains: Aligning and leveraging accountability to stakeholders. *Journal of Operations Management*, 38: 1-13. <https://doi.org/10.1016/j.jom.2015.06.002>
- Hargett, T. R., & Williams, M. F. (2009). Wilh. Wilhelmsen Shipping Company: moving from CSR tradition to CSR leadership. *Corporate Governance: The international journal of business in society*, 9(1): 73-82. <https://doi.org/10.1108/14720700910936074>
- Hofmann, H., Busse, C., Bode, C., & Henke, M. (2014). Sustainability-related supply chain risks: Conceptualization and management. *Business Strategy and the Environment*, 23(3): 160-172. <https://doi.org/10.1002/bse.1778>
- Jamali, D., Lund-Thomsen, P., & Jeppesen, S. (2017). SMEs and CSR in developing countries. *Business & Society*, 56(1): 11-22. <https://doi.org/10.1177/0007650315571258>
- Jamali D., Hossary M. (2019). CSR Logics in the Middle East. In: Rettab B., Mellahi K. (eds) *Practising CSR in the Middle East*. Palgrave Macmillan, Cham [https://doi.org/10.1007/978-3-030-02044-6\\_4](https://doi.org/10.1007/978-3-030-02044-6_4)
- Krause, D. R., Vachon, S. and Klassen, R. D. (2009). "Special topic forum on sustainable supply chain management: Introduction and reflections on the role of purchasing management", *Journal of Supply Chain Management*, 45 (4): 18-25. <https://doi.org/10.1111/j.1745-493X.2009.03173.x>
- Lee, H. C. B., Cruz, J. M., & Shankar, R. (2018). Corporate Social Responsibility (CSR) Issues in Supply Chain Competition: Should Greenwashing Be Regulated?. *Decision Sciences*, 49(6): 1088-1115. <https://doi.org/10.1111/deci.12307>
- Liamputtong, P. (2011). *Focus group methodology: Principle and practice*. Sage Publications. <https://doi.org/10.4135/9781473957657>





- Luken, R. and Stares, R., (2005), 'Small Business Responsibility in Developing Countries: A Threat or an Opportunity?', *Business Strategy and the Environment*, 14: 38-53. <https://doi.org/10.1002/bse.427>
- Maignan, I. and Ralston, D.A., (2002). 'Corporate Social Responsibility in Europe and the U.S.: Insights from Businesses' Self-Presentations', *Journal of International Business Studies*, 33 (3): 497- 514 <https://doi.org/10.1057/palgrave.jibs.8491028>
- Matlay, H., (2011). 'The influence of stakeholders on developing enterprising graduates in UK HEIs', *International Journal of Entrepreneurial Behaviour & Research*, 17 (2):166 - 182. <https://doi.org/10.1108/13552551111114923>
- Mitchell, R.K., Agle, B.R. and Wood, D.J., (1997). 'Towards a theory of stakeholder identification and salience: Defining the principles of who and what really counts', *Academy of Management Review*, 22 (4): 853-886. <https://doi.org/10.5465/amr.1997.9711022105>
- North, D. C., (1993). *Institutional Change: A Framework of Analysis*. pp. 35 -46 in Sjostrand SV (ed.) 'Institutional Change: Theory and Empirical Findings', Sharpe, New York).
- O'Riordan, L. and J. Fairbrass. (2006). 'Corporate Social Responsibility (CSR). Models and Theories in Stakeholder Dialogue', Working Paper 06/45, School of Management, University of Bradford, November 2006.
- Oliver, C., (1991). 'Strategic responses to institutional processes', *Academy of Management Review*, 16(1): 145-79. <https://doi.org/10.5465/amr.1991.4279002>
- Panigyrakis, G., Panopoulos, A., & Koronaki, E. (2019). Looking for luxury CSR practices that make more sense: The role of corporate identity and consumer attitude. *Journal of Marketing Communications*, 1-19. <https://doi.org/10.1080/13527266.2018.1556317>
- Pérez, A. (2015). Corporate reputation and CSR reporting to stakeholders: Gaps in the literature and future lines of research. *Corporate Communications: An International Journal*, 20(1): 11-29. <https://doi.org/10.1108/CCIJ-01-2014-0003>
- Pfeffer, J. and Salancik, G.R., (1978). *The External Control of Organizations - A Resource Dependence Perspective*, Harper & Row, New York, NY.
- Pullman, M. E., Maloni, M. J. and Carter, C. R. (2009). "Food for thought: Social versus environmental sustainability practices and performance outcomes", *Journal of Supply Chain Management*, 45 (4): 38-54. <https://doi.org/10.1111/j.1745-493X.2009.03175.x>
- Rangan, K., Chase, L., & Karim, S. (2015). The truth about CSR. *Harvard Business Review*, 93(1/2): 40-49.
- Rehbein, K., & Schuler, D. A. (2015). Linking corporate community programs and political strategies: A resource-based view. *Business & Society*, 54(6): 794-821. <https://doi.org/10.1177/0007650313478024>
- Ricart, J.E., Rodriguez, M.A. and Sanchez, P. (2005). 'Sustainability in the boardroom - an empirical investigation of Dow Jones Sustainability World Index leaders', *Corporate Governance*, 5 (3): 24-41. <https://doi.org/10.1108/14720700510604670>
- Robertson, D. C. and Nicholsons, N., (1996). 'Expressions of Corporate Social Responsibility in Robins, Sarbutts, N., (2003). 'Can SMEs 'do' CSR? A practitioner's view of the ways small- and medium-sized enterprises are able to manage reputation through corporate social responsibility', *Journal of Communication Management*, 4 ( 4): 340 - 347. <https://doi.org/10.1108/13632540310807476>
- Schaltegger, S., & Burritt, R. (2017). *Contemporary environmental accounting: issues, concepts and practice*. Routledge. <https://doi.org/10.4324/9781351282529>

- Seuring, S., Sarkis, J., Muller, M. and Rao, P. (2008). "Sustainability and supply chain management, An introduction to the special issue", *Journal of Cleaner Production*, 16 (15): 1545-1551. <https://doi.org/10.1016/j.jclepro.2008.02.002>
- Su, W., & Tsang, E. W. (2015). Product diversification and financial performance: The moderating role of secondary stakeholders. *Academy of Management Journal*, 58(4): 1128-1148. <https://doi.org/10.5465/amj.2013.0454>
- Tate, W. L., Ellram, L. M. and Kirchoff, J. F. (2010). "Corporate social responsibility reports: A thematic analysis related to supply chain management.", *Journal of Supply Chain Management*, 46 (1): 19-44.
- Touboulis, A., & Walker, H. (2015). Theories in sustainable supply chain management: a structured literature review. *International Journal of Physical Distribution & Logistics Management*, 45(1/2): 16-42. <https://doi.org/10.1108/IJPDLM-05-2013-0106>
- Van Marrewijk, M., (2003). 'Concepts and definitions of CSR and corporate sustainability: Between agency and communion', *Journal of Business Ethics*, 44 (2/3): 95-105.
- Vigneau, L., Humphreys, M., & Moon, J. (2015). How do firms comply with international sustainability standards? Processes and consequences of adopting the global reporting initiative. *Journal of Business Ethics*, 131 (2): 469-486. <https://doi.org/10.1007/s10551-014-2278-5>
- Visser, W. (2010). 'The Age of Responsibility: CSR 2.0 and the New DNA of Business', *Journal of Business Systems, Governance and Ethics*, 5 (3): 7 -22. <https://doi.org/10.15209/jbsge.v5i3.185>
- Werther, W. and Chandler, D., (2011). *Strategic Corporate Social Responsibility: Stakeholders in a Global Environment*, 2nd Ed., Sage, Lon.
- White, C. L., Nielsen, A. E., & Valentini, C. (2017). CSR research in the apparel industry: A quantitative and qualitative review of existing literature. *Corporate Social Responsibility and Environmental Management*, 24(5): 382-394. <https://doi.org/10.1002/csr.1413>
- Wolf, J. (2014). The relationship between sustainable supply chain management, stakeholder pressure and corporate sustainability performance. *Journal of business ethics*, 119 (3): 317-328. <https://doi.org/10.1007/s10551-012-1603-0>
- Xhaufclair, V., and Zune, M. (2006). *Managing CSR in complex environments: stakeholder theory in action*.
- Zadek, S., Fostater, M. and Raynard, (2002). 'Social, Development and the Role of the Private Sector: Corporate Social Responsibility'. Unpublished working paper, United Nations Department for Economics and Social Affairs, New York.
- Zhu, Q. and Geng, Y. (2001). "Integrating environmental issues into supplier selection and management: A study of large and medium-sized state-owned enterprises in China", *Greener Management International*, 35: 27-40. <https://doi.org/10.9774/GLEAF.3062.2001.au.00005>

