

Evaluating Corporate Social Responsibility Reporting Practices in the Sultanate of Oman (2016 to 2018)

Mr. Sultan Said Al-Maauli

State Audit Institution | Sultanate of Oman

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* Corresponding author:

Sultan17750@hotmail.com

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Abstract: This study evaluates corporate social responsibility (CSR) reporting practices in the Sultanate of Oman by investigating how stakeholders perceive CSR reporting and practices in different sectors. Moreover, it examines if there is a difference in CSR reporting practices across different sectors over three years, from 2016 to 2018 inclusive. A quantitative multi-method is used in this study to address the objectives and the questions of this research. Overall, the analysis shows that the level of CSR reporting in Oman is moderate in terms of both the stakeholders' views and the annual reports of the companies. Furthermore, both the stakeholders' views and the report analysis show a match in the results. Therefore, this result supports the stakeholder theory, which states that companies should make decisions that meet the interests of stakeholders, which includes economic, environmental and social dimensions. Finally, the researcher has two recommendations based on these study findings. Firstly, Oman needs legislation on CSR since there is no legislation to date that defines organizing CSR in Oman. Secondly, Oman needs to give greater attention to spreading awareness to all stakeholders of their power in many corporate activities.

Keywords: Corporate Social Responsibility (CSR), Sultanate of Oman, Stakeholders.

تقييم ممارسات الإفصاح للمسؤولية المجتمعية للشركات في سلطنة عمان (2016 إلى 2018)

أ. سلطان سعيد المعولي

جهاز الرقابة المالية والإدارية للدولة | سلطنة عمان

المستخلص: تقيم هذه الدراسة ممارسات الإفصاح عن المسؤولية المجتمعية للشركات (CSR) في سلطنة عمان من خلال التحقق في كيفية إدراك أصحاب المصلحة لتقارير وممارسات المسؤولية الاجتماعية للشركات في مختلف القطاعات. علاوة على ذلك، تقوم الدراسة بفحص وتقييم ما إذا كان هناك تفاوت في ممارسات الإفصاح عن المسؤولية المجتمعية للشركات عبر القطاعات المختلفة على مدى ثلاث سنوات، من 2016 إلى 2018. حيث تم استخدام منهج كمي متعدد في هذه الدراسة لمعالجة أهداف وأسئلة هذا البحث. وبشكل عام، يظهر التحليل أن مستوى تقارير المسؤولية المجتمعية للشركات في عمان معتدل من حيث وجهات نظر أصحاب المصلحة والتقارير السنوية للشركات. علاوة على ذلك، تظهر نتائج كل من آراء أصحاب المصلحة وتحليل التقرير متطابقة، لذلك تدعم هذه النتيجة نظرية أصحاب المصلحة، والتي تنص على أنه يجب على الشركات اتخاذ قرارات تلبى مصالح أصحاب المصلحة، والتي تشمل الأبعاد الاقتصادية والبيئية والاجتماعية. أخيراً، وبناءً على نتائج هذه الدراسة، توصل الباحث إلى توصيتين. أولاً، تحتاج عُمان إلى تشريع بشأن المسؤولية المجتمعية للشركات نظراً لعدم وجود تشريع حتى الآن يحدد تنظيم المسؤولية المجتمعية للشركات في عمان. ثانياً، تحتاج عُمان إلى إيلاء اهتمام أكبر لنشر الوعي بين جميع أصحاب المصلحة عن المسؤولية المجتمعية وإدراك قوة تأثيرهم على العديد من أنشطة الشركات. الكلمات المفتاحية: المسؤولية الاجتماعية للشركات (CSR)، سلطنة عمان، أصحاب المصلحة.

1. Introduction

This paper is motivated by the increasing use of CSR among business firms and the appeal to companies about their social responsibilities since the emergence of global environmental issues as a consequence of industrial operations (Esben & Gjerdrum, 2015). Moreover, there is an increasing concern about the sustainability of resources and the bad practices of companies, which have led to some social and environmental issues, such as pollution and environmental destruction. In the past, people relied on governments to solve such social and environmental issues; however, it is obvious now that governments cannot afford to take on these roles alone (Maguire, 2011). Therefore, it is necessary for all parts of society, including researchers and academics, to contribute to this field. As far as the CSR practices in developing countries such as Oman go, the study of the issue is still very limited. Therefore, the researcher finds it very important to have more studies to evaluate the perception of stakeholders towards CSR in the Sultanate of Oman as part of the knowledge contribution to the area.

The academic field of CSR is found in different research branches with different approaches taken in Europe and the USA. The concept of CSR was identified in 1953 by Bowen's book 'Social Responsibility of the Businessman' (Rüngeler, 2009). Bowen claimed that firms' activities are related to many aspects of life and therefore they have obligations and responsibilities to society. Consequently, in the 1960s many authors tried to broaden the first definition of CSR that was set by Bowen (Rüngeler, 2009). In the 1970s, CSR was seen by Friedman as a business responsibility to utilize the resources of a society and make a profit in compliance with certain rules and regulations (Rahman, 2011). In recent years, CSR has become about how companies balance the economic, environmental and social aspects of their activities (Strömberg, 2016). CSR has rapidly become widely used since the emergence of the global environmental problems that have been caused by industrial operations. Therefore, CSR reporting has become a popular buzzword in annual reports, mission statements and policy papers (Esben & Gjerdrum, 2015). Companies have various CSR programs; for example, 'philanthropic donations to charity, services to the community, enhancing employee welfare and promoting religious', which lead to the sustainability development (Khan & Al Mamari, 2016).

This study investigates CSR reporting practices from stakeholders' views across different industries as well as the relationship between these industries and the CSR activities in the Sultanate of Oman over a period of three years. This study will contribute to the literature of CSR and aims to help corporations and society at large to:

- 1- Identify some characteristics of companies that affect CSR reporting practices in Oman.
- 2- Gain a clear understanding of how stakeholders perceive CSR in Oman.

The structure of the remainder of the paper is as follows. Section 2 discusses the literature review of CSR reporting and practices. This is followed by section 3, which discusses the methodology used in this study, while section 4 focuses on the results and discussion of this study. Section 5 is the conclusion and which includes the study's contribution, the study's limitations and recommendations.

2. Theoretical Framework

2.1 Relative CSR Theories

Garriga & Melé (2004) argued that each CSR theory presents four areas related to 'profits, political performance, social demands and ethical values'. They classified CSR theories into 4 main theories: the first one is instrumental theories, in which companies are considered as a tool for wealth creation, and their social activities area means to achieve their economic goals. The second one is political theories, which are concerned with the power of organizations in society and the responsible use of this power in the political area. The third one is integrative theories, where a company is focused on the satisfaction of social demands. The last one is ethical theories, which are based on the ethical responsibilities of business firms to society.

There are other common theories that have been used to explain the phenomenon of CSR. Among these is the legitimacy theory (Guthrie & Parker, 1989). The legitimacy theory is 'a mechanism that supports organisations in implementing and developing voluntary social and environmental disclosures in order to fulfil their social contract that enables the recognition of their objectives and the survival in a jumpy and turbulent environment' (Burle & Popa, 2013). Organizations seek to be legitimate in the eyes of the various stakeholders who are able to affect their legitimacy by disclosing their social and environmental information in their annual reports (Donovan, 2000). Many researchers have used this theory in their CSR studies, such as Mobus (2005), Ahmed, et al. (2004), Lanis & Richardson (2013), Archel, et al. (2009) and Lightstone & Driscoll (2008). Although there is growing acceptance of the legitimacy theory as an illustration of CSR, the theory remains underdeveloped because the legitimacy motives for CSR decisions are based on an organization's perceptions about the view of stakeholders towards CSR. (Donovan, 2000).

The next sub-section will focus mainly on the stakeholder theory, which explains CSR and the association between firms and stakeholders as well as the most powerful stakeholder.

2.2 Stakeholder Theory

The concept of the stakeholder emerged in 1963 at Stanford Research Institute in the management literature and it referred to the only stockholder group that companies interact with (Freeman, et al., 2010, pp. 30-31). However, the term stakeholder theory was first used by Ansoff (1965), and many companies used it to balance the conflicting needs and expectations of various stakeholders in the company, Roberts (1992). Then, it was increasingly used after the mid-1980s, especially when Richard Edward Freeman published his work about the stakeholder concept in 1984 (Fontaine, et al., 2006). Stakeholder theory helps companies bring all the various stakeholders together, such as employees, customers, suppliers, investors, communities and others, to meet their needs and expectations. Hence, management not only aims to increase the profit for their shareholders but also to meet the needs and

expectations of different stakeholders (Freeman, et al., 2017, pp. 1-2). By using stakeholder theory, business firms are able to focus on the social nature of the value that should be involved. This is simply because companies are working with various stakeholders who have different expectations and needs that should be considered when considering the values of the organization (Freeman, et al., 2007). Therefore, 'its skill in swaying public opinion can be value producing instead of value destroying' (Freeman, et al., 2018, p. 37).

Stakeholder theory contributes to the success of organizations in general, as well as CSRD in particular, and changes in CSRD are found simply because of the changes that have occurred in the firm's operations and activities that are caused by the stakeholders. However, ignoring the stakeholders can lead to a negative impact, and therefore, organizations try to make these stakeholders an 'ally rather than an adversary' (Freeman, et al., 2018, p. 37). Moreover, the stakeholder theory is an essential element of 'proper discharge accountability' (Gray, et al., 2014, p. 117). This theory has become one of the most popular frameworks in CSR reporting; since CSR includes the social, economic and ethical dimensions of an organization's activities and operations, stakeholder theory brings all these dimensions together (Freeman, et al., 2017, p. 63).

It has been proven that stakeholders have a power that can change the operation and activities of an organization, Burchell and Cook (2006) as cited by Gray, et al. (2014, p. 115). This is supported by Deegan and Blomquist, as cited in (Gray, et al., 2014, p. 265), who argue that stakeholders have had 'some influence on corporate decision-making and environmental reporting' by evaluating the stakeholders' expectations and values and interacting with them to build a 'strong mission, enterprise strategy, and values, as well as specific strategies that provide more value to stakeholders'. Moreover, the power of stakeholders has an influence on the strategies of organizations as these strategies are established according to the stakeholders' needs and expectations (Freeman, et al., 2018, p. 29).

2.3 CSR Reporting

Many organizations around the world have started disclosing their non-financial information 'in order to discharge their accountability efforts' (Skouloudis, 2010). CSR reports include different forms, such as a social report, environmental report, employee report and other various forms of reports (Buhr, et al., 2014). During the late 1980s, CSR reporting grew because of the emissions spread in the US (Katsoulakos, et al., 2004). Moreover, some countries have enacted some laws and regulations to organize CSR reporting. For example, in France, it is required, by the law, to produce CSR reports covering economic, social as well as environmental areas for the listed companies. However, this remains a voluntary practice for many countries globally (Palenberg, et al., 2006).

Many academics and researchers have started to examine various factors and firm characteristics that could influence the level of CSR reporting. The factors that are examined in those studies vary from one study to another, such as by company size, firm ownership, the type of industry, profitability and board

size. There are many previous studies of CSR that have been carried out in different countries around the world, such as those by Nurmala (2018), Bidari (2016), Reverte (2009), Habek & Wolniak (2015), Darus, et al. (2013), Chen, et al. (2018) and Kilic, et al. (2015).

2.4 Previous CSR Reporting Studies

Most of previous CSR studies, either on developed or developing countries, have included some factors such as the size of the company, the profitability, the industry or sector, ownership, the country in which companies operated and so on. See, for example, Dyduch & Karsodomska (2017), Habek & Wolniak (2015), Esa & Zahari (2016) and Hossain & Hammami (2009). Although most of these studies produced similar results, there is a difference in some results with the same factors. For example, Al-Ajmi, et al. (2015) found that the industry does not influence the level of CSR reporting and this contradicts other studies, such as Aldosari & Atkins (2015), Adams & Roberts (1998) and Habek & Wolniak (2015), who found that the industry in which a company operates has a significant correlation with CSR reporting. Moreover, Dyduch & Karsodomska (2017), Muttakin & Khan (2014) and Al-Ajmi, et al. (2015) found a positive relationship between the size of the company and CSR reporting, whereas a negative relationship was found by Hussein, et al. (2013), and no association of this factor by disclosure was found by Bonsón & Bednárová (2015).

Although CSR reporting has become increasingly popular in emerging markets, most of the research has been carried out on developed countries (Muller & Kolk, 2009). It is important to shift the focus in CSR reporting to developing countries, which get less attention from researchers compared to the great focus in this field on developed countries, Jamali, et al. (2015). It is worth saying this because emerging markets have big differences compared to markets in developed countries, in terms of low market and information efficiency and more volatility, and face hurdles in competing with other dynamic markets (Pillaia & Al-Malkawi, 2018).

Few studies about CSR reporting have been carried out on the GCC countries such as Saudi Arabia, Qatar and Kuwait; see, for example, (Al-Ajmi, et al., 2015), (Aldosari & Atkins, 2015) and (Hossain & Hammami, 2009). Their results cannot generalize to all the GCC countries, and the Sultanate of Oman in particular. Despite the fact that they are in the same geographical area, there are differences in accounting, government, the legal system, the culture, the norms and the values and expectations of the stakeholders. See, for example, Adams & Roberts (1998), where six countries were taken, in their study, that have close geographic proximity and whose economies are quite similar, and companies in those countries are likely to be influenced by the same factors. However, there was a difference in the results, which showed that some countries, such as Germany and the UK, disclosed more information about CSR. Also see, for example, Bonsón & Bednárová (2015), who took Eurozone companies as a sample and found that the level of CSR reporting was influenced by the country where the company is headquartered.

CSR in general is a new phenomenon in the Oman business environment. Although research into the topic of CSR has been given greater attention from academics in many countries globally, 'it's still not the case in Oman' (Al salmi & Khan, 2019). To the best of researchers' knowledge, there is no study carried out in Oman about CSR reporting. However, there is a humble number of studies in Oman focused on CSR practices (Al salmi & Khan, 2019); for example, Sangeetha & Pria (2011) evaluated the factors influencing the CSR practices of the banking sector in the Sultanate of Oman. Their study focused on CSR practices from the perspective of the stakeholders. Also, Khan & Al Mamari (2016) examined the contribution of CSR practices in the development of Sohar's community by analysing some selected companies from Sohar Industrial Port.

Therefore, this study aims to come up with new insights to fill the literature gap in the area of CSR reporting and practices in Oman.

3. Research Method and Methodology

A functionalist paradigm was used to address the research questions and objectives of this study as CSR can be viewed as an objective measure of business responsibility. Also, a quantitative multi-method was used in this study to address these research questions. The first method is a scale questionnaire that is made up of multiple-choice questions, while the second method is a disclosure index, which is used to evaluate the level of CSR reporting from the annual reports of the companies. The data was analysed through numerical comparisons and statistical analysis by using SPSS. Moreover, this study used both an inductive and a deductive approach. Inductive research was used to collect data from the participants and the analysed data was used to develop theories, whereas a deductive approach was used by taking a sample of the annual reports to test these theories and see if they support the theories. ISO 26000 is used to develop both methods: the questionnaire and the index disclosure.

3.1 Survey Method: Data Collection and Population Frame

A cross-sectional analysis is used to examine stakeholder awareness of CSR reporting and practices. When looking at CSR, it is very important to take into account the different needs and expectations of various stakeholders, which has a great impact on CSR (Noked, 2013). Therefore, the questionnaire is split into 3 main questions, which cover the seven elements of ISO 26000, with the aim to examine the most common expectations and needs from four groups of stakeholders who have the most powerful impact on companies in Oman, which are society, government, employees and customers. This type of survey has been used in many previous studies, such as those by Sangeetha & Pria (2011), Al salmi & Khan (2019) and Habek & Wolniak (2015). Also, some data is collected with the aim to record the participants' qualifications as well as their interest in economic affairs, environmental affairs and social affairs. A sample of 183 participants in this survey was taken.

The first question is designed to evaluate CSR reporting and practices in Oman across the seven sectors (oil and gas, telecommunications, aviation, construction, food, mining and finance) from the point of view of the stakeholders. The questions, as shown in Table 1, use the 5-point Likert scale. The researcher added one more option for those who do not have any relevant experience or an opinion about a question. The table shows the classifications used in this question, which indicate a 5-interval rate and three levels of measuring disclosure and practices. The first scale is from 1 to 2.59, which is considered to be a low level, while a rate from 2.60 to 3.39 is a moderate level, and from 3.40 to 5 is considered a high level.

Table 1: 5-point Likert scale

Likert-Scale	Interval	Difference	Description		Level
1	1.00-1.79	0.79	Strongly Disagree	Never	Low
2	1.80-2.59	0.79	Disagree	Rarely	
3	2.60-3.39	0.79	Neutral	Sometime	Moderate
4	3.40-4.19	0.79	Agree	Often	High
5	4.20-5.00	0.8	Strongly Agree	Always	

The second question in the questionnaire aims to examine the level of CSR reporting and practices across several components of CSR. The first part of this question aims to evaluate the level of practice and reporting information about organizational governance, which includes accountability, transparency and integrity. The second part evaluates human resources, which includes justice and safe and convenient conditions for workers. Part 3 includes sentences that are related to environmental conservation, while the fourth part is related to consumers' issues. The last part aims to examine the level of CSR reporting and practices related to community involvement and development. For each part, there are four sentences to examine the level of CSR practicing and reporting, with a total of twenty sentences in this question. A 5-point Likert scale is also used in this question, with 5 intervals and 3 levels of measurement. The last question is an open question about anything that the participants would like to add that is relevant to the research.

The questionnaire was sent to the target groups, including employees at the companies and ministries, customers and individuals from society. After collecting the responses recorded by the 183 participants, the data was uploaded to SPSS for analysis. The analysis focuses on frequency and compares the means and Std. deviations between the different responses with the aim of determining the level of CSR reporting and practices.

3.2 Longitudinal Analysis: Data Collection and Population Frame

The study uses longitudinal analysis and a disclosure index, with a focus on evaluating the level of CSR reporting and practices in Oman by studying and analysing 83 sample year observations from 2016 to 2018. For examples of prior CSR studies that have used the same method, see Hossain & Hammami (2009), Esa & Zahari (2016), Naser, et al. (2006) and Yusoff, et al. (2013). The reports were chosen from

29 companies from different sectors, namely: oil and gas (5), telecommunications (2), aviation (2), construction (5), food (5), mining (5) and finance (5), with the aim of comparing the CSR reporting level between these sectors as well as to see if there is a relationship between the level of CSR reporting and different sectors. The companies were chosen randomly from the companies listed on the Muscat Securities Market (MSM) and from the Ministry of Commerce and Industry. The sample was taken from different geographical areas across the Sultanate, which enables the study to have a good estimation of the population, and it excluded 2019 CSR reports to guarantee that at the time that this study was conducted, all the companies had released their annual reports. Moreover, the samples were chosen carefully from three common legal statuses in Oman, which are LLCs, JSCs (public) and JSCs (closed). This was designed to evaluate the level of CSR reporting in these three legal statuses and to examine if there is any association between the level of CSR reporting and the legal status in which the company is registered at the Ministry of Commerce and Industry. This study also chose two capital types of companies, which are state companies and private companies, with the purpose of examining if the ownership of these companies influences the level of CSR reporting in Oman.

As mentioned above, this study uses ISO 26000, which contains seven main elements of CSR, and the study focuses on the activities mentioned in ISO 26000 to fulfil each element. The scale that is used in this section is from 0 to 1, which indicates the level of reporting in these seven elements across the seven sectors. Also, this scale is classified into three levels of measurement to determine the level of CSR: a rate from 0 to 0.33 indicates a low level of reporting, while a rate from 0.34 to 0.67 indicates a moderate level of disclosure, and finally, a rate from 0.68 to 1 is awarded to a high level of reporting. The same scale of measurement was used by Hussein, et al. (2013).

Having all this information together provides a good quantitative method to represent this data. Therefore, the study uses SPSS to analyse the data collected from the companies' annual reports and presents it in different tables and graphs, which enables readers to access easy, understandable, comparable and clear data about the findings.

4. Findings

4.1 Survey Analysis Findings

Table 2 represents the descriptive statistics of the first question in the questionnaire, which aims to evaluate CSR reporting and practices in Oman across seven sectors. From this table, it is clear that the highest average was awarded to the oil and gas sector, whereas, the lowest level of CSR reporting and practices is in the construction and mining sectors.

Table 2: Question 1: Descriptive statistics of statements related to CSR reporting and practices in Oman across the sectors

Sectors	No opinion*	Never	Rarely	Sometimes	Often	Always	Std.				
							Mean	Deviation	Rank	Level*	
Oil and Gas	No	11	4	22	44	63	39	3.65	1.041	1	H
	%	6%	2%	12%	24%	34%	21%				
Telecom	No	5	19	39	60	35	25	3.04	1.188	2	M
	%	3%	10%	21%	33%	19%	14%				
Mining	No	37	40	29	53	17	7	2.47	1.152	7	L
	%	20%	22%	16%	29%	9%	4%				
Constru.	No	31	39	39	41	23	10	2.51	1.212	6	L
	%	17%	21%	21%	22%	13%	5%				
Finance	No	36	22	44	46	13	22	2.79	1.245	4	M
	%	20%	12%	24%	25%	7%	12%				
Aviation	No	19	22	53	48	27	14	2.74	1.114	5	M
	%	10%	12%	29%	26%	15%	8%				
Food	No	21	16	34	43	41	28	3.19	1.234	3	M
	%	11%	9%	19%	23%	22%	15%				
Weighted mean							2.9372				M
Std. Deviation							0.86557				

*No Opinion is excluded from the scale

*L= Low level [1-2.59]; M= Moderate level [2.60-3.39]; H= High level [3.40-5]

The source: Prepared by the researcher based on SPSS.

Overall, Table 2 points out the level of CSR in the Sultanate of Oman across the seven sectors. The weighted mean of all the sectors is 2.9372 and the Std. deviation is 0.86557. This result shows that the level of CSR across the seven sectors mentioned above is moderate.

Table 3 shows the descriptive statistics of the second question, which aims to examine the level of CSR reporting and practices across several components of CSR. The first part includes four sentences [1-4] that are related to accountability, transparency and integrity. The result shows that the highest two ranks are the third sentence (CSR reporting encourages companies to practice accountability) and fourth sentence (CSR reporting encourages companies to have more integrity and transparency).

The second part is about human resources issues, which contains four sentences [5-8] that relate to justice and safe and convenient conditions for workers. The highest average is awarded to sentence number 8, which indicates that the companies in Oman respect multiculturalism and diversity at work, with a mean of 3.09 and a Std. deviation of 1.093.

Regarding the third part, which includes sentences [9-12], related to environmental conservation, the highest rank is shown from sentence number 12, which indicates a high level of the companies in

Oman contribute to protecting the natural habitat and wildlife, with a mean of 3.44 and a Std. deviation of 1.170. In general, the companies in Oman show a moderate level of CSR related to environmental conservation with a mean of 3.1325 and a Std. deviation of 0.84466.

Part 4 covers sentences [13-16], which aim to evaluate the level of CSR related to consumers' issues. The highest rank is sentence number 15, which indicates a moderate level of consumer awareness on the influence of CSR activities in Oman, with a mean of 3.20 and a Std. deviation of 1.071. The results show that companies in Oman consider consumers' issues at a moderate level in their activities, with a weighted mean of 3.0123 and a Std. deviation of 0.88535.

Table 3: Question 2: Descriptive statistics of statements related to CSR reporting and practices in Oman

Sentences		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Mean	Std. Deviation	Rank	Level*		
Part 1: Sentences related to accountability, transparency and integrity	1	No	27	61	58	28	9	2.62	1.066	3	M	
		%	15%	33%	32%	15%	5%					
	2	No	15	32	57	55	24	3.22	1.133	4	M	
		%	8%	17%	31%	30%	13%					
	3	No	8	16	42	68	49	3.73	1.084	1.5	H	
		%	4%	9%	23%	37%	27%					
	4	No	6	18	43	68	48	3.73	1.058	1.5	H	
		%	3%	10%	23%	37%	26%					
	Weighted mean							3.3279		M		
	Std. Deviation							0.82318				
	Part 2: Sentences related to justice, safe and convenient conditions to workers	5	No	21	46	66	32	18	2.89	1.129	3	M
			%	11%	25%	36%	17%	10%				
6		No	13	48	68	41	13	2.96	1.029	2	M	
		%	7%	26%	37%	22%	7%					
7		No	27	51	68	27	10	2.68	1.068	4	M	
		%	15%	28%	37%	15%	5%					
8		No	18	29	72	46	18	3.09	1.093	1	M	
		%	10%	16%	39%	25%	10%					
Weighted mean							2.9071		M			
Std. Deviation							0.95516					
Part 3: Sentences related to the environment conservation		9	No	21	34	72	43	13	2.96	1.081	3	M
			%	11%	19%	39%	23%	7%				
	10	No	16	57	70	31	9	2.78	0.992	4	M	
		%	9%	31%	38%	17%	5%					
	11	No	16	31	48	50	38	3.34	1.230	2	M	
		%	9%	17%	26%	27%	21%					
	12	No	15	20	54	57	37	3.44	1.170	1	H	

Sentences		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Mean	Std. Deviation	Rank	Level*	
	%	8%	11%	30%	31%	20%					
Weighted mean							3.1325			M	
Std. Deviation							0.84466				
Part 4: Sentences related to consumers' issues	13	No	21	43	67	39	13	2.89	1.089	3.5	M
		%	11%	23%	37%	21%	7%				
	14	No	18	30	70	50	15	3.08	1.077	2	M
		%	10%	16%	38%	27%	8%				
	15	No	11	34	69	46	23	3.20	1.071	1	M
		%	6%	19%	38%	25%	13%				
	16	No	13	50	78	29	13	2.89	0.996	3.5	M
		%	7%	27%	43%	16%	7%				
	Weighted mean							3.0123			M
	Std. Deviation							0.88535			
Part 5: Sentences related to community involvement and development	17	No	22	52	67	33	9	2.75	1.043	4	M
		%	12%	28%	37%	18%	5%				
	18	No	22	45	70	33	13	2.84	1.082	3	M
		%	12%	25%	38%	18%	7%				
	19	No	15	29	52	39	48	3.42	1.259	2	H
		%	8%	16%	28%	21%	26%				
	20	No	12	39	34	50	48	3.45	1.265	1	H
		%	7%	21%	19%	27%	26%				
	Weighted mean							3.1148			M
	Std. Deviation							0.86353			

*L= Low level [1-2.59]; M= Moderate level [2.60-3.39]; H= High level [3.40-5]

The source: Prepared by the researcher based on SPSS.

The last part presents sentences [17-20], which describe the level of companies' contributions to community involvement and development. The results show that the highest rate in this part is awarded to sentence number 20, which shows that a high level of the companies in Oman contribute to donations and philanthropy to the poor, with a mean of 3.45 and a Std. deviation of 1.265.

Overall, Table 3 presents the level of companies' contributions to five main elements of CSR through their activities and reporting. It is clear that all of the elements see the same level of contribution, with just a slight difference in the weighted mean of each other. The highest element is part 1, which is related to organizational governance, followed by environmental conservation. The third rank of contribution is community development and involvement, followed by consumers' issues. However, the lowest rate is held by issues related to human resources, which is indicated with a weighted mean of 2.9071.

The last question in the questionnaire is an open question about any information that is relevant to the study's topic. After analysing all the responses, eighteen responses are related to this research, and they can be classified into two main categories, namely: CSR laws and regulations and vital auditing efficiency. The majority of these respondents, which make up 12 out of 18 responses, believe that enacting more CSR laws and regulations will help to develop CSR practices and reporting in Oman. Six respondents believe that it is important to have more efficiency in auditing these companies and to punish any company that breaks the rules and regulations.

4.2 Longitudinal Analysis on the Content Findings

This section firstly looks at reporting practices by sector membership; Table 4 presents the level of reporting over three years of the seven CSR elements. The results indicate significant differences in CSR reporting across the seven sectors. By taking the average of all seven elements, the highest level of disclosure is in the oil and gas sector, with a mean of 0.810 and a Std. deviation of 0.2677, which supports the study of Brammer & Pavelin (2004), who found that the level of disclosure is high in environmentally sensitive sectors such as oil and gas. The lowest level of reporting was found in the construction sector, with a mean of 0.171 and a Std. deviation of 0.0755.

Overall, the findings indicate that, on average, the companies in the Sultanate of Oman across the seven sectors and the combined seven elements of CSR disclose a moderate level of CSR in their annual reports, with a weighted mean of 0.486 and a Std. deviation of 0.20384. Also, it can be concluded that there is a relationship between the sector in which a company operates and the level of disclosure in the Sultanate of Oman. These results support Waris, et al. (2017) and Kansal, et al. (2014), who found that the industry and sector in which a company operates influences the level of CSR reporting.

Table 5 reports the impact of the legal status and capital types (ownership) of the companies on CSR reporting in the Sultanate of Oman. As shown in Table 5, there are three types of legal status examined in this study, namely: LLC, JSC (public) and JSC (closed). Also, it shows the two types of company ownership examined in this study, which are state companies and private companies.

Regarding the impact of the legal status of the companies on CSR reporting, the result shows a variance in CSR reporting among the three types of legal status. It is clear from the results that there is a positive correlation between the level of CSR reporting and JSC (public) in the Sultanate of Oman, with a mean of 0.738 and a Std. deviation of 0.3537. The companies that are registered as LLC seem to have a low level of CSR as it shows only one out of five companies in this type disclose CSR information. The same results are found with JSC (closed), illustrating a negative correlation between JSC (closed) and the level of disclosure in their annual reports. In general, the level of CSR reporting, with respect to all seven elements combined, in JSC (closed) is only 31%, with a Std. deviation of 0.1647.

Table 4: CSR reporting by sector (the seven elements of reporting and the seven sectors)

Sectors	Organization Governance	Human Rights	Labour Practices	Environment	Operating Practices	Consumers' Issues	Community Development	Mean	Std. Deviation	Rank	Level*
Oil & Gas	0.800	0.467	1.000	1.000	1.000	0.400	1.000	0.810	0.2677	1	H
Finance	1.000	0.200	1.000	0.333	0.933	1.000	1.000	0.781	0.3543	2	H
Telecom	1.000	0.000	0.833	0.333	1.000	1.000	1.000	0.738	0.4066	3	H
Construction	0.200	0.000	0.200	0.200	0.200	0.200	0.200	0.171	0.0755	7	L
Aviation	0.333	0.000	0.333	0.167	0.333	0.333	0.333	0.262	0.1309	5	L
Mining	0.400	0.000	0.400	0.000	0.200	0.200	0.067	0.181	0.1708	6	L
Food	0.600	0.000	0.600	0.200	0.600	0.600	0.600	0.457	0.2507	4	M
Mean	0.619	0.095	0.624	0.319	0.610	0.533	0.600	Weighted Mean:		0.486	
Std. Deviation	0.479	0.323	0.473	0.479	0.484	0.494	0.484	Std. Deviation:		0.20384	
Rank	2	7	1	6	3	5	4	Level:		Moderate	
Level*	M	L	M	L	M	M	M				

*L= Low [0-33]; M= Moderate [0.34-0.67]; H=High [0.68-1]

The source: Prepared by the researcher based on SPSS.

The study also examines the impact of the ownership of the company (capital type) on the level of CSR reporting. The results show that there is no big difference between the companies that are owned by the state and those that are private, with a mean of 0.598 and 0.431 and a Std. deviation of 0.1942 and 0.196, respectively, which means that the capital type of the company does not have any influence on the level of CSR reporting in the Sultanate.

This result does not support Khan, et al. (2013), who found that some ownership types have a positive significant impact on CSR, and also does not support Haji & Anifowose (2017), who found that government ownership has a significant influence on CSR reporting.

Table 5: CSR reporting by the legal status of the companies and the capital type (the seven elements of reporting, three legal statuses and two capital types)

Disclosure:	Organizational Governance	Human Rights	Labour Practices	Environment	Operating Practices	Consumers' Issues	Community Development	Mean	Std. Deviation	Rank	Level*
Legal Status*:											
L.L.C	0.182	0.182	0.273	0.273	0.273	0.091	0.273	0.221	0.0715	3	L
J.S.C (Public)	1.000	0.095	0.976	0.381	0.905	0.929	0.881	0.738	0.3537	1	H
J.S.C (Closed)	0.417	0.000	0.417	0.333	0.417	0.167	0.417	0.310	0.1647	2	L

Disclosure:	Organizational Governance			Environmental Practices		Operational Practices	Consumers' Issues	Community Development	Mean	Std. Deviation	Rank	Level*
	Capital Type:											
State Company	0.741	0.222	0.704	0.519	0.741	0.519	0.741	0.598	0.1942	1	M	
Private company	0.550	0.067	0.600	0.250	0.533	0.500	0.517	0.431	0.196	2	M	

*L= Low [0-33]; M= Moderate [0.34-0.67]; H=High [0.68-1]

*L.L.C= *Limited Liability Companies*; J.S.C (Public)= *Joint Stock Companies (Public)*; J.S.C (Closed) = *Joint Stock Companies (Closed)*

The source: Prepared by the researcher based on SPSS.

4.3 Discussion

This section discusses the findings from analysing both the stakeholders' responses and the index disclosure of the annual reports. First of all, the main finding, as shown in Table 6, is that the level of reporting information related to the social responsibility of the companies in Oman with respect to the seven sectors combined is moderate in both the stakeholders' views and the annual reports of the companies. An interesting finding is that both the stakeholders' views and the report analysis shows a match in the results, such as that the highest level of reporting was found in the oil and gas sector, whereas the lowest two sectors reporting about social responsibility are the mining and construction sectors, which was found in both approaches.

Table 6: The level of CSR reporting practices by stakeholders' views and report analysis

No	Sector	Stakeholders' views*			Report analysis*		
		Rank	Mean	Level	Rank	Mean	Level
1	Oil and Gas	1	3.65	High	1	0.810	High
2	Finance	4	2.79	Moderate	2	0.781	High
3	Telecom	2	3.04	Moderate	3	0.738	High
4	Mining	7	2.47	Low	6	0.181	Low
5	Construction	6	2.51	Low	7	0.171	Low
6	Aviation	5	2.74	Moderate	5	0.262	Low
7	Food	3	3.19	Moderate	4	0.457	Moderate
Weighted level		Moderate			Moderate		

* Stakeholders' view: Low level [1-2.59]; Moderate level [2.60-3.39]; High level [3.40-5]

* Reports' analysis: Low level [0-33]; Moderate level [0.34-0.67]; High level [0.68-1]

The source: Prepared by the researcher based on SPSS.

Moreover, the study examined CSR based on the seven elements that are adopted from ISO 26000. As illustrated in Table 7, these elements can be categorized into three main components, namely:

economic, environmental and social, which are also referred to as the Triple Bottom Line (TBL), Svensson, et al. (2018). Interestingly, both the stakeholders' views and the annual reports of the companies found similar results.

Table 7: The level of TBL reporting practices by stakeholders' views and report analysis

No	Area		Stakeholders' views*			Report analysis*		
			Rank	Mean	Level	Rank	Mean	Level
1	Economic:	Org. Governance and Operating Practices	1	3.3279	Moderate	1	0.6145	Moderate
2	Environmental:	Environment	2	3.1325	Moderate	3	0.319	Low
3	Social:	Consumers' Issues	3	3.0114	Moderate	2	0.382	Moderate
		Community Involvement						
		Labour Practices and Human Rights						
Weighted level			Moderate			Moderate		

* Stakeholders' view: Low level [1-2.59]; Moderate level [2.60-3.39]; High level [3.40-5]

* Reports' analysis: Low level [0-33]; Moderate level [0.34-0.67]; High level [0.68-1]

The source: Prepared by the researcher based on SPSS.

For example, the level of economic and social reporting is moderate in the Sultanate of Oman according to the stakeholders and the annual reports of the companies, whereas there is no significant difference in the level of CSR between the two approaches. Therefore, this result supports the stakeholder theory, which states that companies should make decisions that meet the interests of stakeholders, including not only 'financial claimants, but also employees, customers, communities, governmental officials and under some interpretations the environment, terrorists and blackmailers'(Jensen, 2002).

5. Conclusion

This study investigated CSR practices from stakeholders' views across different industries, as well as the relationship between those industries and the CSR activities in the Sultanate of Oman over a period of three years. To achieve this, a multi-quantitative method was used in this study, which included a questionnaire and index disclosure for analysing the annual reports. The results shows that the level of CSR reporting in Oman is moderate in terms of both the stakeholders' views and the annual reports of the companies. Furthermore, both the stakeholders' views and the report analysis show a match in the results; for example, the highest level of reporting is found in the oil and gas sector whereas the lowest two sectors of CSR reporting are found in companies operating in the mining and construction sectors. Furthermore, the level of economic and social reporting is moderate in Oman according to the

stakeholders and the annual reports of the companies, and there is no significant difference in the level of CSR reporting results between the two approaches.

This study makes several noteworthy contributions that can be classified into two main areas, namely: literature and knowledge and CSR practices. First of all, previous CSR studies, on either developed or developing countries, have examined some factors that could influence the CSR level, such as the size of the company, profitability, the industry or sector, ownership and the country in which the company operates. However, none of these previous studies examined the legal status of the companies and its influence on the level of reporting. Also, there is a lack of research on CSR in the Middle East in general and the GCC countries in particular. In addition, to the best of the researcher's knowledge, there has been no study carried out in Oman about CSR reporting. However, there is a humble number of studies on Oman that focus on practicing CSR, but not disclosure. Another contribution that this study makes to the existing literature is that it could be used as the foundation for further research on specific aspects of CSR in Oman. Therefore, this study contributes to the literature and knowledge on CSR reporting in all countries in general and in the GCC countries and Oman in particular.

The second contribution that this study makes is in improving CSR practices globally and in Oman in particular. This study provides some interesting findings to governments and decision makers that will help them to improve their CSR practices. First of all, this study identified the motives of CSR practices, which will help companies to improve their level of CSR practices. At the same time, this study provided reasons for not practicing CSR, which governments can use to work to solve them and eliminate all of these obstacles. Moreover, this study identified the ranking of CSR activities according to their importance to stakeholders. This will help companies to frame their CSR activities according to their stakeholders' views. Therefore, this study expects to come up with new insights to fill the gap in the area of CSR reporting in Oman and will enhance Oman Vision, which seeks to work with business firms to develop the welfare of society. Also, it expects to increase the awareness of stakeholders towards CSR reporting.

This study has several limitations that can be categorised into two main aspects, which are limitations caused by the current situation of coronavirus (COVID-19) and limitations that arose from the lack of CSR data in Oman. First of all, the pandemic caused the lockdown of all educational institutions and areas of operation, including all libraries, which limited the acquisition of resources related to this topic. It was also challenging to change study environments and work from home, which comes with many distractions. Moreover, the restrictions that were made by governments and companies limited the researcher from visiting the sites and conducting interviews with those concerned with CSR in the companies and institutions used in this study. The second limitation came from the lack of CSR data in Oman. The researcher's attempts to acquire a list of the companies in Oman failed as well, as there is no central CSR database. These attempts included communication with many institutions, such as the Ministry of Commerce and Industry, the NCSI and the Oman Chamber of Commerce and Industry.

Furthermore, there is a lack of CSR research in Oman, so it took a lot of time and effort to find studies related to this topic.

Based on these study findings and limitations, the researcher has two recommendations. Firstly, Oman needs legislation on CSR since there is no legislation to date that defines organizing CSR in Oman. Therefore, the researcher suggests the centralization of CSR, accompanied with enacting more rules and regulations. This will help to organize companies' activities that relate to CSR under one umbrella, which will help researchers to easily access this data, as well as decision makers to use this data in regulating the field. Secondly, Oman needs to give greater attention to spreading awareness to all stakeholders of their power in many corporate activities, including their contribution to not only the improvement of the economy but also to the development and involvement of society. This recommendation is made because of the study results, which confirmed that companies' decisions in Oman can be influenced by their stakeholders' expectations and needs. Therefore, increasing stakeholders' awareness towards CSR reporting and practices will enhance companies' contributions to society, as well as increase the level of CSR reporting in Oman.

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