Factors related to corporate social responsibility implementation: *the case of mobile operators in the Kingdom of Bahrain*

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Abstract

Purpose – This paper aims to examine the factors affecting the implementation of corporate social responsibility (CSR) sustainably in mobile operators in the kingdom of Bahrain.

Design/methodology/approach – The research relies on the existing literature as a secondary data source. The primary data was collected through questionnaires distributed to three leading mobile operators in the Kingdom of Bahrain. The research's population numbered 1,689, and the sample size was 313; the simple random sampling method was used for data collection with a response rate of 87.2% out of a total sample size of 273 respondents. In addition, the responses were analyzed using statistical package for the social sciences (SPSS) software version 24.0; specifically, Spearman's rank correlation was used to test the hypotheses. The research design was quantitative, so a nonparametric procedure was applied to test the hypotheses.

Findings – The research produced positive relationships between the independent variables (economic, legal, ethical, philanthropic and environmental responsibilities) and the dependent variable: CSR implementation by Bahrain mobile operators; therefore, the five proposed hypotheses were accepted; furthermore, the highest positive correlation coefficient was 0.735 for environmental responsibility, and the lowest correlation coefficient was 0.533 for economic responsibility.

Research limitations/implications – The research produced positive relationships between the independent variables (economic responsibility, legal responsibility, ethical responsibility, philanthropic responsibility and environmental responsibility) and the dependent variable: CSR implementation by Bahrain mobile operators; therefore, the five proposed hypotheses were accepted; furthermore, the highest positive correlation coefficient was 0.735 for environmental responsibility, and the lowest correlation coefficient was 0.533 for economic responsibility.

Social implications – The outcomes of the research mainly suggest that mobile operators assign employees who have been working with the company for more than 7 years to implement CSR, due to their engagement to implement CSR as a sustainable practice more than others with less than 3 years or 3-6 years in Bahrain mobile operators. Besides, the research provides a starting point by which other researchers could investigate CSR in other sectors in the Kingdom of Bahrain.

© Adel Ismail Al-Alawi, Fatima Abdulrahman BinZaiman and Nehal F. Elnaggar. Published in *Arab Gulf Journal of Scientific Research*. Published by Emerald Publishing Limited. This article is published under the Creative Commons Attribution (CC BY 4.0) licence. Anyone may reproduce, distribute, translate and create derivative works of this article (for both commercial and non-commercial purposes), subject to full attribution to the original publication and authors. The full terms of this licence may be seen at http://creativecommons.org/licences/by/4.0/legalcode

Mobile operators in the Kingdom of Bahrain

315

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Arab Gulf Journal of Scientific Research Vol. 41 No. 3, 2023 pp. 315-337 Emerald Publishing Limited e-ISSN: 2536-0051 p-ISSN: 1985-9899 DOI 10.1108/AG[SR-07.2022.0122 AGJSR 41,3 **Originality/value** – The research provided a framework for Bahrain mobile operators to assist them in enhancing the implementation of CSR in a sustainable manner, which are economic, legal, ethical, philanthropic and environmental responsibilities.

Keywords Corporate social responsibility (CSR), Sustainable development (SD), Economic responsibility, Legal responsibility, Ethical responsibility, Philanthropic responsibility and environmental responsibility Paper type Research paper

316

Introduction

The contemporary concept of social responsibility practices in corporate sectors has its roots in the twentieth century (Hussainey, Elsayed, & Razik, 2011). Initially, the idea evolved from the 1917 declaration by Henry Ford, where he explicitly stated that the prime purpose of the Ford Motor Company was "to do as much as possible for everybody concerned, to make money and use it, give employment, send out the cars where the people can use it, and incidentally to make money" (Lee, 2008, p. 54). Later, in the 1990s, William Clay Ford Jr. further confirmed that "We want to find ingenious new ways to delight consumers, provide superior returns to shareholders and make the world a better place for us" (Meredith, 1999, p. 157). Soon after his declaration, Henry Ford, in essence, started carrying out social responsibility activities, which significantly motivated the entire corporate sector to follow suit (Hussainey *et al.*, 2011). According to Bowen (2013), businesses should consider the social impact of their decisions. Studies have revealed that this argument represented a milestone in developing a significant nexus between corporations and society (Carroll, 2016; Wartick & Cochran, 1985).

Between the 1960s and 1970s, Europe and the United States witnessed a remarkable rise in consumer protection groups and civic societies that began influencing companies' behavior. Their role was to monitor the quality of their products and ensure that they conform to specific environmental and industrial standards. It has also been observed that during this period, several social activist groups launched different movements to protect the rights of people with disabilities and compelled companies to reconsider their policies with those rights in mind. The relevant literature reveals that many ethical scandals relating to bribery and professional negligence were exposed, compelling companies to invest significant amounts of time in exhibiting transparency and ultimately enhancing their goodwill. With contemporary technological advancements, companies are gradually replacing human resources with machines – i.e. to increase profits, companies are switching to more capital-intensive technologies (Alqoud, 2016; Al-Alawi, Al-Kandari, & Abdel-Razek, 2016).

In recent decades, the concept of corporate social responsibility (CSR) has not remained homogenous. Still, it has developed and altered due to the changes that have occurred throughout the world over the last thirty years, such as globalization, which influences politics and business communities, and the issues faced by firms surrounding their social responsibilities (Carroll, 1991; Löhman & Steinholtz, 2003). According to Friedman (1970), CSR is a tool organizations use to reach their economic and social goals. He further concluded that CSR practices had helped many companies to build a positive social image, which has, at the same time, significantly improved their competitive advantages.

A critical review of the existing literature on the current area of interest shows no single universally accepted definition of CSR (Chan, 2014). It is usually defined in contextual terms. However, both in the practical field of business and in academia, it is accepted as a theory related to strategic management: managing economic, social and environmental concerns – i.e. along with achieving economic profit, giving significant consideration to social and environmental obligations; and continued interactions with all stakeholders to be aware of their expectations and to assist them accordingly to have an explicit effect on society

(Al-Alawi, 2006; Chan, 2014). Alqoud (2016) defined the concept of CSR as a predetermined sequence of administrative steps to achieve a planned set of objectives that could establish ties between an organization and citizens.

The CSR objectives are taken from Industry Canada (2014) and Alqoud (2016), such as stimulating sustainable change that stems from the diversification of experienced individuals in a society, creating new roles for the socioeconomic development of society, elevating the social circumstances of individuals and help them solve their problems, provide radical solutions to economic problems, incredibly high unemployment rates and initiate policies for strengthening family structure in the community.

The main benefits of CSR can be categorized as those that benefit the company applying it and those that benefit the employees (Algoud, 2016). CSR benefits the company by encouraging the decision-making process based on a better understanding of society's aspirations and opportunities associated with social responsibility and the risks of social responsibility. Additionally, CSR benefits the company by looking after new employees who care about the workplace through socially responsible activities and improving the organization's relationship with all parties concerned. It also achieves benefits in terms of increased productivity, resource efficiency, reduced energy and water consumption, efficient waste management, recovering the value of derived products, and increased availability of raw materials. CSR also increases innovativeness concerning reducing the use of raw materials and anything harmful to society, improves environmental performance and reduces the emission of gases that cause climate change and the use of agricultural chemicals, and contributes to the long-term viability of the organization by promoting environmental services and the sustainability of natural resources. Second, for the employees, CSR will offer work-life balance, enhance staff morale, improve the health and safety of employees of both genders, and positively affects hiring, motivation and retention. It also significantly increases employee engagement, reduces staff absenteeism, increases staff retention and reduces recruitment and training costs.

There are three mobile operators in the Kingdom of Bahrain that provide a range of communications services, such as national fixed, international calls, mobile, internet and leased lines (TRA, 2017, p. 26); Bahrain Telecommunications Company (Batelco BTC), established in 2003 – Table 1, is a leading mobile operator in the Kingdom of Bahrain and serves both consumer and business markets. Batelco focuses on building innovative communications drivers and sustainable development (SD). ZAIN Bahrain, also established in 2003 Table 1, is a company that delivers technology and innovation across all generations, offering simple transformation, thus helping clients manage telecommunications products and services. Saudi Telecommunications Company (STC) Bahrain, established in 2009 – Table 1, is in the Bahrain market and owned by the STC. STC Bahrain aims to grow its performance, and it was the first leader to prioritize changing its business methods to become more innovative within the telecommunications market in Bahrain (Refer to Al-Alawi and Al-Bassam, 2019).

The research GAP

A critical review of the existing literature on the current area of interest concludes that CSR is sustainability; when making important decisions, corporations that commit to CSR often use the well-known three pillars of sustainability, which are social, economic and environmental responsibility (Morea, Fortunati, & Martiniello, 2021). Moreover, corporate sustainability is when "corporations are under pressure to show how they plan to commit and deliver their goods and services in a sustainable manner" (Andrew, 2019).

On the other hand, according to Sheehy (2015), Delai and Takahashi (2011), and Lindgreen and Swaen (2010), there are a few measures that could be used to measure CSR practices;

Mobile operators in the Kingdom of Bahrain

AGJSR 41,3	References	(2018) (2018)	Zain (2018)	2018) (2018)
318	CSR initiative H	ul Career Day for time to Muharraq delfare Centre to te gifts to s an Baskets damad Golf	110pny 1.Promoting sports such Zain (2018) Bas the ZAIN Bahrain Basketball League 2- Outstanding customer experience and engagement across all channels 3-Social Media Contributions	1-VIVA Ramadan CSR initiatives 2-VIVA Bahrain wins Bahrain International CSR Award for Excellence in Community – Partnership with Charity 3-VIVA Jusoor Ramadan CSR Success
	Mission	"We deliver innovation and value to our customers in each market, through competitive solutions and people excellence"	"To provide the Bahraini market with quality telecommunications services centered on excellent customer care, and managed by believers in the ZAIN brand promise who are enpowered, self-	"Enrich customers lives by offering innovative service and product"
	Vision	"Batelco Group will be the leading integrator of digital solutions and services in its chosen markets"	"To become the Kingdom of Bahrain's telecommunications leader, offering care to all its stakeholders and supporting their lifestyles"	"To be Bahrain's communication leader by enriching the lives of our customers in an increasingly connected world"
	Year of establishment	2003	2003	5009
	About the company	Batelco is a leading mobile operator in the Kingdom of Bahrain. Serving both customers and business markets. Batelco focuses on building innovative communications drivers and sustainable	development ZAIN is a company that cares about delivering technology and innovation across all generations, offering simple transformation thus helping clients to manage	products and services Located in Bahrain market and owned by the Saudi Telecommunications Company (STC), VIVA Bahrain aims to grow its performance. Compared to telecommunications markets in Bahrain, VIVA was the first leader to prioritize changing its business methods to business methods to
Table 1. The three mobile	Mobile operators	Bahrain Telecommunications Company (Batelco BTC)	ZAIN Bahrain	3 STC Bahrain product market Saudi Telecon Compar Bahrair perform to teleco market was the pusines busines
operators in the Kingdom of Bahrain	Serial number	-	73	

however, there is no single measurement procedure or definition of CSR that is universally accepted. Furthermore, according to Juscius and Snieska (2008), the certificate of the International Organization for Standardization (ISO) 14001 cannot measure CSR. When Turker (2009) investigated the situation, he also found that there were few scales to measure it, and those that did exist were inadequate. In addition, many studies have noted a problem with the implementation of CSR (Lentner et al., 2015; Valenti, Carden, & Boyd, 2014) and other related difficulties that have been discovered, such as limited knowledge of corporate leaders and organizations (Bjerregaard & Lauring, 2013; Wickert & De Bakkar, 2015). Alizadeh (2022) revealed in his research about barriers to CSR in the Mena Region and Western countries' lack of CSR awareness and knowledge. Bonsu (2018) also claimed that knowledge and a clear understanding of the implementation of CSR would lead to social variations. In 2016, studies by Lentner et al. (2015) and Wang, Tong, Takeuchi, and George (2016) demonstrated from the existing literature that the problem with CSR is the way to implement it while also prompting SD amongst citizens. The problem with implementing CSR is a discrepancy between the theory of CSR and its practice (Glavas, 2016). Additionally, there was a consensus that there has been a lack of CSR implementation and measurement in Bahrain. However, few research studies have been carried out regarding CSR measurement in the Kingdom of Bahrain, given its vital importance in encouraging a decision-making process based on a better understanding of society's aspirations and responsibilities. The research studies each focus on the relationships between CSR and another factor, disregarding how CSR is implemented and whether it is sustainable or not. For example; many types of research in Bahrain have been conducted on the impact of CSR on the financial performance in Bahrain, such as Hidavat and Rafiki (2021), Galdeano et al. (2019), Saeed and Sarea (2021) and Ali and Arun (2015). Related to the recent pandemic of COVID-19, Darwish and El Naggar (2021) used to have qualitative approaches of interviews with three CSR managers in Bahrain's organizations to accomplish the research objective, which is analyzing the problems faced by CSR managers during the pandemic. In addition, Shabib and Ganguli (2017) investigated the impact of CSR practices on consumer behavior in the cosmetics industry in Bahrain. Moreover, Avari (2016) researched the reality of CSR in construction companies in Bahrain and provided them with guidelines to implement CSR successfully. Also, Dutta and Imeri (2016) investigated the relationships between dimensions of CSR and the reputation of Gulf Petrochemical Industries Company (GPIC), based in Bahrain. Besides, these studies recommend targeting other sectors in Bahrain, such as private companies. government agencies and small- and medium-sized enterprises (SMEs).

To assess CSR implementation in Bahrain, feedback was collected from Mr. Khalid AlQuod (Chairman of the Bahrain Society for Social Responsibility) in 2017. It became clear that CSR practices in Bahrain are not a continued work; it has happened only once in a specific period; this is not sustainable. In addition, the level of CSR practice in Bahrainlisted companies revealed; 50% below the expected level of sustainability compared to the sustainable international standards (Al-Tarawneh, 2018). One of the most critical results from research on reaching sustainability in the large industrial sector in Bahrain, revealed that SD goals are the key to enhancing the implementation of the corporate report by incorporating all environmental aspects (Rashed, Rashdan, & Ali-Mohamed, 2021). Moreover, A recent study was published investigating the integration between sustainability and CSR in Bahraini Banks' customers. The research revealed that sustainable CSR initiatives affect consumer perspective and loyalty (Elgammal, 2022). Besides Alawamleh and Giacaman (2020) figured out a positive relationship between CSR and customer purchase behavior in Palestinian and Jordanian. Therefore, this research will fill the gap by introducing the implementation of CSR by focusing on four fundamental Carroll's factors, including the environment, to lead telecom companies in the Kingdom of Bahrain to implement CSR sustainably.

Mobile operators in the Kingdom of Bahrain

AGISR Research significance

The outcomes of this research will significantly assist different parties interested in CSR. Companies that provide communications services to the communities are using the resources therein and producing outcomes that reflect positively in those communities in a sustainable manner. Policymakers could utilize the research framework to regulate and assign particular responsibilities to their subordinates for implementing and maintaining CSR. Moreover, this research can reinforce the previous studies and provide a basis for researchers who intend to measure the variables related to the implementation of CSR in their communities.

CSR implementation should be considered an ongoing and never-ending process that is sustainable (Ismail, Elhamy, & Eltamboly, 2021; Andrew, 2019); therefore, this research has two main objectives. The first objective is to test the relationship between Carroll's (2016) variables and the implementation of CSR in Bahrain mobile operators since Carroll's model is "probably the most well-known model of CSR" and one of the frameworks that most strongly illustrates the concept of CSR (Visser, 2006). The second objective is to test the relationship between environmental variables and CSR implementation in Bahrain mobile operators since, according to Shahzad, Qu, Javed, Zafar, and Rehman (2020), they mentioned in their study that the dimension of CSR has a significant ability to achieve environmentally SD. Similarly, Dorcas and Mary (2016), SD in any organizational setup cannot be achieved without considering environmental responsibility.

CSR implementation

The CSR implementation framework researchers need to adopt depends on the International Institute for Sustainable Development (IISD). The Canadian government and nongovernmental organizations developed this framework (Figure 1) for companies seeking sustainability, a natural environment and a CSR approach (Alpana, 2014). The main reason behind using this framework was to settle the research problem by helping mobile operators in the Kingdom of Bahrain implement CSR sustainably. Other reasons are supporting the continuous improvement of the company (Industry Canada, 2014), The flexibility of the framework is to be adopted by the company to determine those actions most relevant to its mission and vision (Industry Canada, 2014), and each step in the framework is described in detail (Zhuvertseva, 2012) and the framework helps the company to exert a positive impact on society (Revathy, 2012).

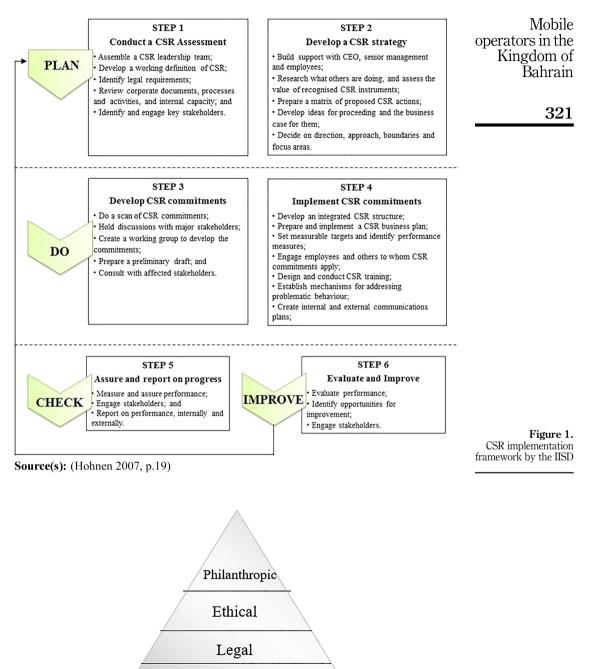
Hohnen (2007) divided the process of CSR implementation into "Plan, Do, Check and Improve", with the plan being the initial stage during which a company needs to create its CSR strategy by communicating with all its internal players. In the second stage (Do), employees must commit and implement CSR activities. In the third stage (Check), the progress of the CSR implementation must be reported. The framework finishes by focusing on improving CSR implementation in the company (Hohnen, 2007).

Research variables and hypotheses

The primary CSR determinations in the study were taken from Carroll's CSR pyramid (Figure 2). According to Visser (2006), it is "probably the most well-known model of CSR"; moreover, one of the frameworks that most strongly illustrates the concept of CSR (Visser, 2006).

The research has taken the responsibilities of CSR as an independent variable, based on Carroll's pyramid illustration (Figure 2), which was the most frequently cited model in previous studies in interest (Crane & Matten, 2004). The main reasons behind this are its simplicity (Visser, 2005), it has been remanufactured by Carroll himself, administration and CSR journals (Carroll, 2016), it absorbs diverse themes, such as corporate citizenship and

41.3



Economic

Figure 2. General components of CSR

Source(s): (Carroll, 2016)

stakeholders (Carroll, 2016), the number of researchers has been empirically tested and supported by the model (Pinkston & Carroll, 1994) and it favors the economic dimension as an aspect of CSR (Visser, 2005).

The four responsibilities of Carroll's CSR pyramid (Figure 2) are discussed in detail in the following subsection.

Economic responsibility

In the modern world, providing economic benefits to society is considered the prime justification for the existence of businesses. Economic responsibility deals with sustainable business profits, total quality management (TQM) and maintaining business resources for the continuous production process. Moreover, economic responsibility considers investment, revenue, cost, operation, marketing strategies and long-term financial success. Economic responsibility is so critical that if it is not dealt with properly, it may lead to a shutdown (Carroll, 2016).

Previous research, such as that of Chron (2017), has stated that the economy, according to Carroll's (2016) CSR pyramid is at the base, with the other layers resting on top. In addition, Cho, Chung, and Young (2019) studied 191 firms listed on the Korea exchange. They measure the correlation between CSR and the financial performance used in Korea Economic Justice Institute. The result of this study revealed a positive relationship between these two variables. Furthermore, Rethinam, Keen, Shawn, Ping, and Mat (2013) conducted a study in Malaysia with 328 respondents, which led them to discover a positive relationship between economic CSR as an independent variable and CSR as a dependent variable measured as customer support of social responsibility behaviors of companies; however, the economic variable among the remaining variables. Therefore, the first hypothesis for the current research is.

H1. There is a positive relationship between economic responsibility and CSR.

Legal responsibility

In Carroll's CSR pyramid (2016), legal responsibility is placed in the second layer. It is based on the rules, regulations and laws each organization needs to implement to operate in the market. Legal responsibility affects society's view of codified ethics, which means ethics that are organized into a set of rules adopted by a set of people. Therefore, a business must commit to these rules and regulations to operate. The business operations and procedures need to be consistent with government and law, the business operations and procedures need to be consistent with local, state and federal regulations, and the business operations and procedures need to be consistent with the society's legal obligations, and the business operations and procedures need to be consistent with the society's legal obligations, and the business operations and procedures need to offer goods or services under the condition of meeting the minimum legal requirements.

A positive relationship was discovered between legal CSR as an independent variable and CSR as a dependent variable measured as customer support of social responsibility behaviors of companies in Malaysia; The legal element tends to be the interesting element for corporate marketing in Malaysia to be committed with ethical expectation, through producing an exciting mean higher than remaining variables (Rethinam *et al.*, 2013). Dorcas and Mary (2016) found similar results for the energy sector in Kenya, obtaining a perfect linear dependency between (regulations) and the dependent variable of corporate social reasonability). Therefore, the second hypothesis for the present research is.

H2. There is a positive relationship between legal responsibility and CSR.

322

AGJSR 41.3

Ethical responsibility

Ethical responsibility is placed in the third layer of Carroll's (2016) CSR pyramid. Around the globe, in almost every society, individuals expect firms to honor ethical responsibilities in their operations. These include but are not limited to considering local norms and values and elements prohibited by law or society. The sole purpose of complying with such responsibilities is to respect the moral rights of employees, customers and owners (Carroll, 2016).

According to Kapatiran (2014), it is essential to consider moral rights in business ethics. Business ethics is a technical term that refers to conducting all business operations and dealing with an organization's internal players (employees) and external players (customers and stakeholders) in a completely ethical manner based on written and unwritten business codes of conduct, norms, and standards that will assist the organization in making ethical decisions or taking ethical actions. It has been observed that an organization's management plays a prime role in developing and implementing these codes of conduct in the organization's daily operations. Further, it is expected that in almost every organization, there should be a standard for employees that explicitly defines acceptable behavior, which should be rewarded, and unacceptable behavior, which should be punished. Based on these principles, management can be organized into three categories: immoral, moral and amoral. Immoral management is a type of management that gives primary importance to increasing profits while disregarding ethical considerations. In moral management, managers simultaneously seek to earn higher profits while properly considering moral principles. Finally, in amoral management, the management responds to actions or decisions regarding ethics only if they are committed to doing so; otherwise, they do not adhere to any ethical code. Furthermore, this type of management considers every scenario individually -e.g. it will avoid ethical codes about activities that do not generate profit – and may even unintentionally take actions or make decisions without considering codes of ethics.

Constantinescu and Kaptein (2020), explore the two main areas of sustainable organization performance: ethics and CSR. The argument is based on the insight into business ethics and the importance of adding this insight to empirical research related to CSR concerns. The assessment of organizations' socially responsible is correlated to corporate ethics, and both will be improved by ongoing practice. Similarly, a study carried out in Malaysia with 328 respondents demonstrated a positive relationship between ethical CSR as an independent variable and CSR as a dependent variable measured as customer support of social responsibility behaviors of companies, The ethical element tends to be the interesting element for corporate marketing in Malaysia, to be committed with ethical and philanthropic expectation, through producing an exciting mean higher than remaining variables (Rethinam *et al.*, 2013). Therefore, the third hypothesis for the present study was.

H3. There is a positive relationship between ethical responsibility and CSR.

Philanthropic responsibility

Philanthropic responsibility is one of the most significant elements in Carroll's (2016) CSR pyramid. If corporations consider philanthropy in their operations, it must include businesses making donations, taking discretionary action, and offering voluntary services; moreover, the public expects businesses to consider these kinds of actions every day. Companies are not bounded by law or business legislation to perform acts of philanthropy; however, to meet social expectations, companies focus on actions such as product or service donations, social development programs, monetary gifts and participation in other types of philanthropic drives by the organization's management (Carroll, 2016).

The research was conducted to enhance the concept of CSR through volunteering sustainability by testing the employee's ability to initiate philanthropy (Farooq, Liu, Fu, & Hao, 2020). The finding of this research demonstrates the correlation between the triple

Mobile operators in the Kingdom of Bahrain

AGJSR 41,3
bottom line, such as people and the establishment of CSR activities (Farooq *et al.*, 2020). Moreover, a positive relationship exists between philanthropic CSR as an independent variable and CSR as a dependent variable measured as customer support of social responsibility behavior of companies in Malaysia. The philanthropic element tends to be the interesting element for corporate marketing in Malaysia, to be committed to ethical and philanthropic expectations through producing an exciting mean higher than the remaining variables (Rethinam *et al.*, 2013). Therefore, the fourth hypothesis for the present research was.

H4. There is a positive relationship between philanthropic responsibility and CSR.

Environmental variable

Environmental responsibility concerns the protection of the air, water and land from all harmful effects and making sure that energy comes from renewable resources, with a gradual decrease in the use of resources involving the emission of greenhouse gases that negatively affect the atmosphere, which is another area of interest in environmental sustainability (Frontstram, 2013). According to Dorcas and Mary (2016), SD in any organizational setup cannot be achieved without giving due consideration to environmental responsibility.

To conduct the relationship between CSR activities on the environment, to enhance SD, A study was investigated by collecting data from 282 respondents related to industries in Pakistan. The duration of the data ranged from the first quarter of 2019; The result has a positive relation between CSR activities and environmentally SD (Shahzad *et al.*, 2020); Moreover, Dorcas and Mary (2016) carried out a study on energy sector in Kenya and obtained a coefficient of correlation represent a perfect linear dependency between decision drivers (the environment) and the dependent variable of CSR. In a banking sector study in Kenya, Njoroge (2011) concluded that there is a positive relationship between environmental responsibility and CSR. Njoroge used a questionnaire to gather data and found that all banks conducted in the survey were planting trees. Therefore, he additionally concluded that the physical environment – especially environmental conservation – affects CSR. Therefore, the fifth hypothesis for the present research is as stated:

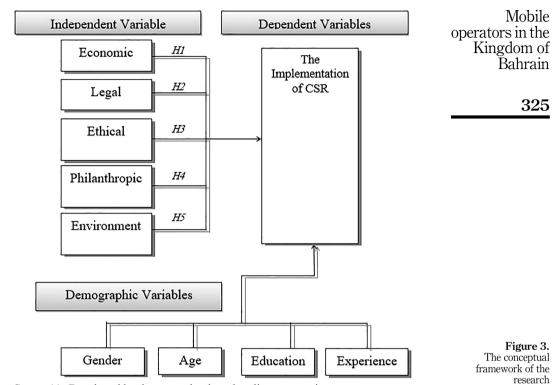
H5. There is a positive relationship between environmental responsibility and CSR.

Research conceptual framework

The present research's conceptual framework (Figure 3) attempted to investigate CSR practices. The following studies adopted the framework: (Dorcas & Mary, 2016; Hohnen, 2007; Bala & Singh, 2014; Rethinam *et al.*, 2013; Fadun, 2014; Khurshid, Al-Aali, Soliman, Malik, & Khan, 2013; Njoroge, 2011). Economic, legal, ethical and philanthropic were adopted (Dorcas & Mary, 2016; Rethinam *et al.*, 2013 and Njoroge, 2011). The environment was adopted as a fifth independent variable (Njoroge, 2011; Dorcas & Mary, 2016). As Dorcas and Mary (2016) mentioned, SD in any organizational setup could not be achieved without considering environmental responsibility. While the dependent variable, Y, which was classified as the implementation of CSR, was adopted from Rethinam *et al.* (2013), Khurshid *et al.* (2013), Dorcas and Mary (2016), Bala and Singh (2014), Karago (2017), Hohnen (2007), Njoroge (2011).

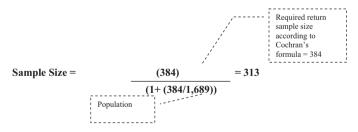
Method

The research tested hypotheses through primary data that were collected via the distribution of a questionnaire to employees of three leading mobile operators (Batelco, STC, ZAIN) in the



Source(s): Developed by the researcher based on literature review

Kingdom of Bahrain. The total population of employees was 1,689, and the targeted sample size was 313.



Due to the privacy of the employee information in Bahrain mobile operator, the research will use probability sampling to reach the required sample size; Moreover, these operators only allow to distribute of the questionnaire from their side through an online link; which leads the researcher to choose a simple random sampling. The response rate is the best indicator to check the quality of the research. The questionnaire response rate can be calculated as the number of respondents who completed the questionnaire divided by the sample size. The researcher is collecting data through e-mails. The following (Table 2) illustrates the number of respondents out of the total sample size; besides the percentage out of 100%.

AGJSR 41,3	Data analysis To effectively answer the research questions and to accomplish the research objective, the data were analyzed according to the nature of the research, which is descriptive and correlational research design; moreover, the research hypotheses were tested as ordinal data. The Cronbach's Alpha test (the reliability, coefficient or consistency test) measures how closely related the items within a group are. Such a measure is provided with evidence of scale
326	 to confirm the level of consistency; social science research considers 0.7 of Cronbach's Alpha to be acceptable (Ghasemi & Zahediasl, 2012). The reliability of each variable in the research will be shown in the following (Table 3). The study has 87.2% of the total sample size. This percentage has been conducted from 273 employees out of 313 Bahrain mobile operators. The Cronbach's alpha for all variables ranged from (0.806–0.950), which is treated as highly reliable variables. A normality test is applied to determine whether the data collected is usually distributed; the primary purpose of a normality test is to represent the random variables whose distributions are unknown. As per to Shapiro-Wilk is the most powerful test for testing normality. The researcher ran the Shapiro-Wilk test as follows (Table 4).
	Table 4 – shows the Shapiro-Wilk test significance, which is 0.000 for all dependent and independent variables, which is lower than 0.05; Therefore, data is considered as not normally

FrequencyPercentageSample size313100%Table 2.Questionnaire retrieved27387.2%Response rateSource(s): Developed by the researcher87.2%

distributed.

A five-dimensional likert scale was applied to Cronbach's N of Variable Reliability statistics measure this variable alpha items All dependent All variables To measure all the 0.965 38 and independent independent and variables dependent variables A five-Y Dimensional Likert-scale 0.950 The implementation of CSR 11 X1 Economic responsibility was applied to measure all 0.806 4 X2 Legal responsibility the variables, (5-Strongly 0.820 6 Table 3. Х3 Ethical responsibility agree, 4-Agree, 3-Neutral, 0.894 6 Cronbach's alpha for X4 Philanthropic responsibility 2-Disagree, 1-Strongly 0.837 5 the dependent and Environment responsibility independent variables X5Disagree) 0.917 6

		Statistics	Shapiro-Wilk df	Sig
	X1: Economic responsibility	0.870	273	0.000
	X2: Legal responsibility	0.891	273	0.000
	X3: Ethical responsibility	0.899	273	
	X4: Philanthropic responsibility	0.921	273	0.000
Table 4.	X5: Environment responsibility	0.917	273	0.000
Shapiro-Wilk test	Y: The implementation of sustainable CSR	0.935	273	0.000

Then the research data must be analyzed using a non-parametric test, such as the Mann–Whitney U-test, the Kruskal-Wallis test, or Chi-Square (Ghasemi and Zahediasl, 2012).

Mann-Whitney Test: This is a nonparametric test that is substitutional for independent sample *t*-tests. The Mann-Whitney test compares two independent variables, and dependent variables should be continuous or ordinal. The researcher will apply this test due to the fulfillment of data to the test's assumptions; the dependent variable is "the implantation of CSR,"; Which is considered an ordinal scale and the demographic variable is "Gender," which is considered a nominal and has two independent variables (Male and Female);

Kruskal-Wallis Test: This is nonparametric and a substitute for the one-way ANOVA. This test is applied when the data do not meet the assumptions of the ANOVA, such as normality. Moreover, compares two or more independent variables, and the dependent variable must be continuous or ordinal. For example, the researcher applied this test for the dependent variable "the implementation of CSR," which is considered as an ordinal scale, and the demographic variable "Education Level," which had three independent variables (diploma, bachelor and postgraduate).

Spearman rank correlation: This is a nonparametric version of the correlation test. This mainly measures the association between two variables to accept or reject the research hypothesis; moreover, the result of the association will range between -1 and +1. A positive value indicates a positive association between two variables, while a negative value indicates the reverse; furthermore, a strong association will be closer to +1.

Results

The previous normality test showed that data is not normally distributed (Table 4). Then, the researcher will start analyzing the data using nonparametric tests, such as Mann–Whitney U-test and Kruskal-Wallis test for demographic variables (Table 5) and the Spearman rank correlation for testing hypotheses.

Mann-Whitney test

According to (Table 5); there is an insignificant relationship between the two groups (Male and Female) as the value of significance showed 0.6, which is higher than 0.05; This value interprets that there is no difference in terms of gender in implementing CSR as a sustainable practice in Bahrain Mobile Operator.

Kruskal-Wallis test for education

Kruskal-Wallis test measure between the dependent variable is "the implantation of CSR"; which is considered an ordinal scale and the demographic variable is "Education Level," which has three independent variables (diploma, bachelor and postgraduate). According to (Table 5); there is an insignificant relationship between the three groups (diploma, bachelor and postgraduate) as the value of significance showed 0.252, which is higher than 0.05; This value interprets that there is no difference in terms of education in implementing CSR as a sustainable practice in Bahrain mobile operator.

Demographic variables	Non-parametric tests	Asump.sig	
Gender	Mann-Whitney test	0.6	Table 5.The significance valuefor demographicvariables
Education level	Kruskal-Wallis test	0.252	
Age	Kruskal-Wallis test	0.653	
Work experience	Kruskal-Wallis test	0.035	

Mobile operators in the Kingdom of Bahrain

AGJSR	Kruskal-Wallis test for age
41,3	Kruskal-Wallis test measures the dependent variable as "the implantation of CSR"; which is
41,0	considered an ordinal scale and the demographic variable is "Age," which has four
	independent variables (less than 25, 25-35, 36-45 and above 45 and 46 and over). According
	to (Table 5); there is an insignificant between four groups (less than 25, 25–35, 36–45 and
	above 45 and 46 and over) as the value of significance showed 0.653, which is higher than 0.05;
200	This value interprets that there is no difference in term of age from (less than 25 till above 46)
328	in implementing CSR as a sustainable practice in Bahrain mobile operator.

Kruskal-Wallis test for work experience

Kruskal-Wallis test measures the dependent variable, "the implantation of CSR"; which is considered as ordinal scale and the demographic variable, "Work Experience" has three independent variables (less than 3 yrs, 3–6 yrs and 7 yrs and above). According to Table 5, four groups are significant (less than 3 yrs, 3–6 yrs and 7 yrs and above) as the significance value showed 0.035, which is lower than 0.05.

Table 6 shows that employees with working experience of 7 years and above have engaged in implementing CSR as a sustainable practice more than others with less than 3 years or 3–6 years in Bahrain mobile operators.

Testing hypotheses

The research hypotheses will be tested through Spearman rank correlation, a nonparametric test version of the correlation.

Spearman rank correlation – X1: economic responsibility

The following Table 7 illustrates the value of association between the dependent variable, which is the implementation of CSR, and the independent variable economic responsibility.

			Experience	Ν	Mean rank
Table 6. Ranks–work experience			Less than 3 years 3–6 Years 7 Years and above Total	59 65 149 273	137.2 115.84 146.15
				X1_Economic_ Responsibility	Y_The_Implementation_ of_CSR
	Spearman	X1_Economic_Responsibility	Correlation Coefficient Sig. (1-tailed)	1.000	0.533**
Table 7.		Y_The_Implementation_ of_CSR	N Correlation coefficient Sig. (1-tailed)	273 0.533*** 0.000	273 1.000
Correlations- X1: Economic responsibility	Note(s): *	*Correlation is significant at the	N	273	273

Table 7 shows the correlation value between the implementation of CSR and economic responsibility. The significance *p*-value is zero, which is less than 0.05, indicating that the operators in the alternative hypothesis should be accepted, and the null hypothesis should be rejected. Therefore, there is a statistically significant relationship between the two variables. Additionally, their positive relationship is due to its positive correlation coefficient of 0.533.

Spearman rank correlation – X2: legal responsibility

The following (Table 8) illustrates the value of association between the dependent variable. which is the implementation of CSR, and the independent variable legal responsibility.

Table 8 shows the correlation value between the implementation of CSR and legal responsibility. The significance p-value is 0, which is less than 0.05, indicating that the alternative hypothesis should be accepted and the null hypothesis should be rejected. Therefore, there is a statistically significant relationship between the two variables. Additionally, their positive relationship is due to its positive correlation coefficient of 0.634.

Spearman rank correlation – X3: ethical responsibility

The following Table 9 illustrates the value of association between the dependent variable that is the implementation of CSR, and the independent variable ethical responsibility.

Table 9 above the correlation value between the implementation of CSR and ethical responsibility. The significance p-value is 0, which is less than 0.05, indicating that the alternative hypothesis should be accepted and the null hypothesis should be rejected. Therefore, there is a statistically significant relationship between the two variables. Additionally, their positive relationship is due to its positive correlation coefficient of 0.607.

			Y_The_Implementation_ of_CSR	X2_Legal_ Responsibility	
Spearman	Y_The_Implementation_ of CSR	Correlation coefficient	1.000	0.634**	
	-	Sig. (1-tailed)		0.000	
		Ν	273	273	
	X2_Legal_ Responsibility	Correlation coefficient	0.634**	1.000	
		Sig. (1-tailed)	0.000		Tab
		N^{-}	273	273	Correlations- X2: 1
Note(s): **	*Correlation is significant at	the 0.01 level (1-tailed)			responsi

			Y_The_Implementation_ of_CSR	X3_Ethical_ Responsibility	
Spearman	Y_The_Implementation of CSR	Correlation	1.000	0.607**	
		Sig. (1-tailed)		0.000	
		N^{-}	273	273	
	X3_Ethical_ Responsibility	Correlation coefficient	0.607**	1.000	
	1 1	Sig. (1-tailed)	0.000		Table 9.
		N^{-}	273	273	Correlations- X3:
Note(s): *	*Correlation is significant a	t the 0.01 level (1-tailed)			Ethical responsibility

329

Mobile

Bahrain

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330

Shearman	rank correlation	$-X4 \cdot bhilanthr$	obic rest	msihility

The following Table 10 illustrates the value of association between the dependent variable that is the implementation of CSR and the independent variable philanthropic responsibility.

Table 10 above shows the correlation value between the implementation of CSR and philanthropic responsibility. The significant *p*-value is 0, which is less than 0.05, indicating that the alternative hypothesis should be accepted and the null hypothesis should be rejected. Therefore, there is a statistically significant relationship between the two variables. Additionally, their positive relationship is due to its positive correlation coefficient of 0.664.

Spearman rank correlation – X5: environmental responsibility

The following Table 11 illustrates the value of association between the dependent variable, the implementation of CSR and the independent variable environmental responsibility.

Table 11 shows the correlation value between CSR and environment responsibility implementation. The significance *p*-value is 0, which is less than 0.05, indicating that the alternative hypothesis should be accepted and the null hypothesis should be rejected. Therefore, there is a statistically significant relationship between both variables. Additionally, their positive relationship is due to its positive correlation coefficient of 0.735.

The following Table 12 summarizes the results by linking them with the research objectives and questions.

Discussion

The discussion section is divided into two parts: the first presents the demographic details of the 273 respondents (see Table 13), and the second provides the details of the hypothesis tests and whether research objectives were accomplished.

			Y_The_Implementation_ of_CSR	X4_Philanthropic Responsibility
Spearman	Y_The_Implementation_ of CSR	Correlation coefficient	1.000	0.664**
	ol_obit	Sig. (1-tailed)		0.000
		N	273	273
	X4_Philanthropic_ Responsibility	Correlation coefficient	0.664**	1.000
	1 5	Sig. (1-tailed)	0.000	
		N	273	273
Note(s): *	*Correlation is significant at	the 0.01 level (1-ta	ailed)	
			Y_The_Implementation_ of_CSR	X5_Environment Responsibility
Spearman	Y_The_Implementation_	Correlation	1.000	0.735**

Table 10. Correlations- X-Philanthropic responsibility

				Y_The_Implementation_ of_CSR	X5_Environmental_ Responsibility
	Spearman	Y_The_Implementation_ of_CSR	Correlation coefficient	1.000	0.735**
		X5_Environmental_	Sig. (1-tailed) N Correlation	273 0.735**	273 1.000
Table 11. Correlations- X5: Environmental		Responsibility	coefficient Sig. (1-tailed) N	0.000 273	273
responsibility	Note(s): *	*Correlation is significant at	the 0.01 level (1-ta	uiled)	

Serial #	Research objectives	Research Hypothesis	Test used	Research result	Mobile operators in the
1	To understand the relationship between economic responsibility and	Hypothesis 1: There is a positive relationship between economic responsibility and the improvement of CCP	Spearman rank correlation	Failed to reject Hypothesis 1 (significant)	Kingdom of Bahrain
	the implementation of CSR by Bahraini mobile operators	the implementation of CSR			331
2	To understand the relationship between legal responsibility and the implementation of CSR by Bahraini mobile operators	Hypothesis 2: There is a positive relationship between legal responsibility and the implementation of CSR	Spearman rank correlation	Failed to reject Hypothesis 2 (significant)	
3	To understand the relationship between thical responsibility and the implementation of CSR in Bahraini mobile operators	Hypothesis 3: There is a positive relationship between ethical responsibility and the implementation of CSR	Spearman rank correlation	Failed to reject Hypothesis 3 (significant)	
4	To understand the relationship between philanthropic responsibility and the implementation of CSR by Bahraini mobile operators	Hypothesis 4: There is a positive relationship between philanthropic responsibility and the implementation of CSR	Spearman acnk Correlation	Failed to reject Hypothesis 4 (significant)	
5	To understand the relationship between environmental responsibility and the implementation of CSR by Bahraini mobile operators	Hypothesis 5: There is a positive relationship between environmental responsibility and the implementation of CSR	Spearman Rank correlation	Failed to reject Hypothesis 5 (significant)	Table 12. Summary of research results

Demographic variables	Details		ils		Significant relationship with Y: The implementation of CSR	
Gender	Male 65.20%		Female 34.80%		Insignificant	
Education level	Diploma 18.32%	Bachelor 56.78%	Postgraduate 24.91%		In significant	
Age	Less Than 25	25–35	36-45	46 and over	In significant	
Work experience	19.05% Less than 3yrs 21.61%	51.65% 3–6 years 23.81%	24.54% 7 years a 54.58%	4.76% and above	Significant	Table 13. Summary of demographic variables result

Table 13 showed a statistically significant relationship between work experience and the Implementation of CSR. The result was supported by previous studies, such as Khurshid *et al.* (2013) documented the fact that students pursuing Master of Business Administration (MBA) degrees at Saudi Universities were using Carroll's CSR pyramid economy, law, ethics and philanthropic, suggesting that CSR awareness was increasing amongst students with work experience more than those without.

The second part of the discussion shows the results after analyzing the data linked to the literature review. The results of the analysis showed that there was a statistically significant relationship between economic responsibility and the implementation of CSR. Given that the

relationship was moderately positive, the null hypothesis was rejected, while the first hypothesis failed to be rejected. Thus, having more concern for economic responsibilities – such as sustainable business profit, TQM, shareholders' expectations, maintaining business resources for continuous production processes, investment, revenue, cost, operations, marketing strategies and long-term financial success – will significantly help a company to implement CSR sustainably and to be socially accountable to society, stakeholders, and itself. Moreover, companies will positively contribute to society by running CSR programs, encouraging volunteer efforts and searching for new initiatives.

The result is supported by previous studies, such as Cho *et al.* (2019), they revealed a positive correlation between CSR and financial performance used in Korea Economic Justice Institute. In addition, Rethinam *et al.* (2013) discovered a positive relationship between economic CSR as an independent variable and CSR as a dependent variable measured as customer support for the social responsibility behavior of companies.

The results of the analysis showed that there was a statistically significant relationship between legal responsibility and the implementation of CSR. Given that the relationship was strongly positive, the null hypothesis was rejected, while the second hypothesis failed to be rejected. This means that business operations having more concern for government, law, local, state and federal regulations, and society's legal obligations, will significantly help a company to implement CSR sustainably and to be socially accountable to society, stakeholders and itself. Moreover, companies will positively contribute to society by running CSR programs, encouraging volunteer efforts and searching for new initiatives.

In addition, the abovementioned results are supported by previous research, such as that conducted by Rethinam *et al.* (2013). They discovered a positive relationship between legal CSR as an independent variable and CSR as a dependent variable measured as customer support of the social responsibility behavior of companies. Similarly, Dorcas and Mary (2016) obtained a positive correlation between decision drivers (regulations) and the dependent variable of sustainable corporate social reasonability.

The results of the analysis showed that there was a statistically significant relationship between ethical responsibility and the implementation of CSR. Given that the relationship was strongly positive, the null hypothesis was rejected, while the third hypothesis failed to be rejected. This means that having more concern for ethical responsibilities – such as following activity standards; considering local norms and values in their operations; and respecting employees, customers, owners, business ethics and a code of ethics – will significantly help a company to implement CSR sustainably and make it more accountable to society, stakeholders and itself. Moreover, a company will positively contribute to society by running CSR programs, encouraging volunteer effort and searching for new initiatives.

This result is supported by previous research, such as a study by Constantinescu and Kaptein (2020), They explore the assessment of organizations' socially responsible as related to the correlation between two main areas of sustainable organization performance, which are ethics and CSR. In addition, Rethinam *et al.* (2013) discovered a positive relationship between ethical-philanthropic CSR as an independent variable and CSR as a dependent variable measured as customer support for social responsibility behaviors of companies.

The results of the analysis showed that there was a statistically significant relationship between philanthropic responsibility and the implementation of CSR. Given that the relationship was strongly positive, the null hypothesis was rejected, while the fourth hypothesis failed to be rejected. This means that having more concern for philanthropy – such as businesses making donations, taking discretionary action, offering voluntary services, donating products or services, contributing to social development and financial gifts – will significantly help a company to implement CSR sustainably as well as make it accountable to society, stakeholders and itself. Moreover, a company will positively contribute to society by running CSR programs or encouraging volunteer efforts and searching for new initiatives.

AGJSR 41.3 This result is supported by previous research, such as a study by Farooq *et al.* (2020), their research finding demonstrates the correlation between the triple bottom line, such as people (philanthropic) and the establishment of CSR activities. In addition, Rethinam *et al.* (2013) discovered a positive relationship between ethical-philanthropic CSR as an independent variable and CSR as a dependent variable measured as customer support for social responsibility behaviors of companies.

The results of the analysis showed that there was a statistically significant relationship between environmental responsibility and the implementation of CSR. Given that the relationship was strongly positive, the null hypothesis was rejected, while the fifth hypothesis failed to be rejected. This means that having more concern for environmental responsibilities – such as protecting the air, water and land from all kinds of harmful effects and making sure energy produced is renewable – will significantly help a company to implement CSR sustainably as well as make it accountable to society, stakeholders and itself. Moreover, a company will positively contribute to society by running CSR programs or encouraging volunteer efforts and searching for new initiatives.

This result is supported by previous research, such as a study by Shahzad *et al.* (2020), who discovered a positive relationship between CSR activities and environmentally SD in Pakistan; also Dorcas and Mary (2016) and obtained a positive correlation among decision drivers (the environment) and the dependent variable of corporate social reasonability. Similarly, Njoroge (2011) concluded a positive relationship between the environment and CSR.

Research implication

The results confirm if the three mobile operators in the Kingdom of Bahrain that provide a range of communications services, such as national fixed, international calls, mobile, internet and leased lines, are (Batelco, ZAIN Bahrain and STC Bahrain) were successfully adopted the CSR implementation then, they would enhance the never-ending process of CSR in their operators; According, to the result of the research that revealed a positive relationship between Carroll's variables including environment variable and CSR implantation in a sustainable manner.

The implication of one of the mobile operators could be to "Visiting one of the Social Welfare Centers" to distribute gifts to the residents. The CSR implementation will be divided into "Plan, Do, Check and Improve", with the plan being the initial stage during which a mobile operator needs to create its CSR strategy by achieving communication with all its internal players, such as assembling CSR leadership and start to review the documents of the center besides to propose the CSR activities could be done for them including gifts. In the second stage (Do), employees must commit to CSR activities and implement them, such as engaging the employees of the mobile operators and preparing the preliminary visiting draft. In the third stage (check), the progress of the CSR implementation must be reported, such as evaluating the visiting process and reporting the feedback from the social welfare center. Finally, the framework finished by focusing on the importance of improving CSR implementation in the Bahrain mobile operator.

Research delimitations and recommendations

The assessment of CSR implementation in Bahrain 2017 collected from Mr. Khalid AlQuod (Chairman of the Bahrain Society for Social Responsibility); demonstrated that CSR practices in Bahrain are not a continued work; it has happened only once in a specific period; this is not sustainable. Therefore, the outcomes of the research will significantly assist different parties who have an interest in applying CSR in sustainable manner. First, companies that provide communications services to the communities need to focus on five responsibilities: economic,

Mobile operators in the Kingdom of Bahrain

legal, ethical, philanthropic and environmental responsibility, to implement CSR sustainably. The policies and procedures regarding those responsibilities are recommended to be managed by employees who have worked at a given company for more than 7 years due to the research result, which stated that they engage in the implementation of CSR as a sustainable practice more than others, namely employees with less than 3 years or 3-6 years of employment in Bahraini mobile operators.

Second, the research was limited to only one economic sector in the Kingdom of Bahrain. This sector is only one part of the larger economy. However, policymakers may utilize these research results to measure and track those companies' contribution in different sector, through the responsibilities related to the implementation of CSR, and they would be able to maintain the research framework in their operations accordingly.

Third, this research provides a starting point from which other researchers could investigate CSR in other sectors in the Kingdom of Bahrain using the research framework to implement it sustainably. In addition, future research could investigate other variables that may affect CSR. Moreover, this CSR research design might work with a qualitative method to produce and clarify the steps for implementation for each company to achieve CSR. In addition, to show the importance of CSR to the company, the research could be conducted to investigate through testing the relationship between a company adopting CSR and the company's profit.

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335

Mobile

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