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Prevalence of CSR reporting in Arab countries: exploratory study and causal analysis

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Abstract:

This study explores the prevalence of CSR reporting practice in the Arab region (Arab countries in the Middle East) and highlights the possible causes that affect companies to commit to this practice. The study includes thirteen countries in the region. It identifies the listed companies that publish stand-alone CSR reports, analyses the companies' characteristics, and the effect of four independent variables on the commitment to CSR reporting, measured by continuity in publishing these reports. The four independent variables include: being a large company, having a global presence, belonging to an environmentally sensitive industry, and belonging to a highly visible industry. The Qualitative Comparative Analysis method is used for causal analysis. Theoretical analysis is informed by institutional theory. Findings show that CSR reporting is still at its early stages in the region. CSR reporting is driven by linkages and openness to the global economy or by high public visibility (because of size and belonging to visible industries) while belonging to environmentally sensitive industries seems not to affect CSR reporting. These findings support the view that CSR reporting is a global practice adopted by companies in developing countries either to respond to global stakeholders or to imitate a global trend.