

# A Systematic Review on Corporate Social Responsibility Literature in the Middle East: Conceptual Gaps and Challenges

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**Abstract** Corporate Social Responsibility (CSR) is a research area of burgeoning focus for international business and yet it is mostly dominated by its Western perspectives. However, the CSR movement can have global ramifications and thus it is important to examine its potential variations in different socio-cultural contexts. This paper chooses to examine the status of CSR in the Middle East by utilising extant secondary sources in the field. The results highlight two interconnected yet contradictory issues: (a) CSR as a concept does not appear to be well-researched or well-developed in the Middle Eastern context however it is highly possible that (b) the CSR movement as understood in the Western context may not be particularly relevant in this socio-cultural context and maybe alternative interpretations of CSR are needed. The review identifies gaps in the literature, discusses possible research directions that can enrich our knowledge of CSR by developing unique nuances that will augment the knowledge domain with new theoretical insights for the phenomenon.

## 1 Introduction

The limitations of social responsibility in the business context have been the topic of discussion for much of the twentieth and twenty-first century (Maignan and Ferrell 2000; Davis 1960; Frederick 1960; Bowen 1953). Earlier interpretations of the role of business in society has had a limited interpretation of corporate social responsibility (CSR) where businesses need not be concerned about anything else than profit maximization (Friedman 1970). This prevalent belief was not to last long; as modern corporations were quickly recognised as influential social actors (Blowfield and Murray 2008), some becoming economically larger than a small developing nation's economy (Dobers and Halme 2009; Matten and Crane 2005).

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Currently, very few theorists and practitioners would argue that CSR is not important even though there appears to be little consensus among scholars on the exact social role of the business (Scherer et al. 2009; de Bakker et al. 2005) and the extent to which businesses should cater to their social and environmental role beyond the economic principle that governs their existence (Scherer and Palazzo 2011).

With the subsequent developments in the field, a number of scholars have looked at different conceptualisations of the CSR phenomenon. For instance, Carroll (1999) and de Bakker et al. (2005) focused on the historical evolution of the CSR concept since its introduction in the 1950s and found that CSR gained significant prominence over the years. Waddock (2004) attempted to clarify overlapping CSR-related constructs thus illustrating in the process the complexity of the phenomenon and yet the similarities that bind the CSR literature together. O’Riordan and Fairbrass (2008) focussed on the leading factors that influence the CSR stakeholders thus placing stakeholders in a position of prominence while Peloza and Shang (2011) focused their review on CSR’s value-creation potential for the various stakeholders. Aguinis and Glavas (2012) in their meta-review attempted to synthesise and integrate CSR research in all three levels of ontological analysis: institutional, organisational and individual, demonstrating in the process the unevenness of research in the field and the large gaps in knowledge that still persist with the biggest gaps being at the individual level of analysis. Finally, Frynas and Yamahaki (2016) reviewed theories related to the external and internal drivers of CSR and concluded, similarly to Aguinis and Glavas (2012) that there is a need of multi-theory studies and more research at multiple and individual levels of analysis.

Other scholars attempted a more focused review on a specific aspect of CSR: for example, Carroll and Shabana (2010) and Salzman et al. (2005) who used different methods to examine the business case for CSR, with the latter attempting to assess existing tools related to the measurement of CSR. Evaluation and measurement of CSR was also prominent in other focused reviews (e.g. Wood 2010; Peloza 2009) which attempted to measure the impact of CSR on financial performance of the company that implemented it.

Other literature reviews on CSR have been discipline-focused—marketing (Enderle and Murphy 2009; Maignan and Ferrell 2004), political science (Scherer and Palazzo 2011), and industrial and organisational psychology (Aguinis 2011), and they have predominantly focused on reviewing the relevant literature concentrating on a particular discipline or normative and instrumental forms of CSR implementation. In these debates and developments, the participants were predominantly Western scholars, with a Western perspective and working within a developed-country context. There has been a relative dearth of reviews with regards to CSR in the context of a non-Western and undeveloped country.

This research work redresses this gap to some extent by synthesizing the CSR literature published in a non-Western context. The research could have focused on any socio-cultural context (Latino-American; South Asian; South-East Asian), however the lead author’s familiarity with the Middle-Eastern region offered a distinct advantage in focusing on the particular context. Other research, hopefully, will address the research gap in terms of other socio-cultural contexts. Our review

utilises established CSR classification frameworks and in particular the Aguinis and Glavas (2012) meta-framework when organising the literature, distributing the sources across the three main levels of analysis: institutional, organisational and individual. Building upon their framework, this work reviews the extant literature to establish what CSR means in the context of the Middle-East and confirm or reject the implicit assumption in the literature that CSR is constant and consistent across different socio-cultural contexts while identifying relevant research gaps.

## 2 Scope and Protocol of the Review

This literature review relies on information extracted from 28 peer reviewed journal articles published in the 2004–2015 time-frame. The scope of the review was shaped following the protocol suggested in Tranfield et al. (2003). In scoping the study, the focus was on exploring CSR in the Middle Eastern region. For this review Middle-East was defined as the geographical area including the territory of Syria, Jordan, Israel, Lebanon, Saudi Arabia, United Arab Emirates (hereinafter UAE), Oman, Qatar, Bahrain, Iran, Iraq and Egypt.

The review protocol consisted of a number of steps: the first one being to identify relevant publications for review that corresponded to the inclusion criteria (presented in Table 1). The suggested search time frame for published studies was 2004–2015, as CSR was introduced in the region for the first time in 2004 by the Dubai Chamber of Commerce (Katsiolouides and Brodtkourb 2007). Only papers published in peer-reviewed journals were considered and the search was limited to articles written in English. The final search was performed in September, 2015 on titles, key words and abstracts resulted in 4239 scientific articles. The search for relevant publications was limited to two academic databases: SCOPUS (n = 15) and EBSCO (n = 4224).

The databases identified were screened against the exclusion criteria. The exclusion criteria were:

- 1) Subject matter was not CSR (e.g. publications focused on the Middle East but not on CSR, such as accounting, reporting, corporate governance, knowledge-management, renewable energy and gender issues, n = 426);
- 2) Out of the geographic region (e.g. publications with a CSR focus but outside of the examined geographical region, n = 3789) and
- 3) Publications that were not journals (i.e. also excluding conference papers).

This first selection phase yielded 24 potentially relevant articles (SCOPUS n = 7; EBSCO n = 17; with no duplicates) examining CSR issues in the Middle East. Next, both authors independently reviewed the abstracts, titles, and key words of these 24 articles, again applying the above mentioned inclusion and exclusion criteria. Differences between the researchers were discussed until an agreement was reached. Then the criteria of inclusion were relaxed and articles that were identified as relevant via the reference list were included. This step resulted in the inclusion of

**Table 1** Inclusion criteria

Time frame	2004–2015
Key words	Corporate social responsibility Middle East
Document type	Article
Search in	Article title and/or abstract and/or text
Search databases	SCOPUS and EBSCO research databases
Type of publication	Peer-reviewed journals
Language	English

additional 5 articles that were identified after examination of the 24 articles' reference lists which were not identified in the initial search. All four articles were recognised as relevant for the scope of this review. Thus, the final sample contained 29 relevant articles published in 17 journals, which were then examined, analysed and evaluated. Key themes and issues were derived from the data and presented in the findings section.

### 3 Findings

The immediate and most apparent observation was that there were significantly more empirical articles ( $n = 25$ ) than conceptual ( $n = 4$ ) indicating a clear preference towards empirical work and an assumption that there was no need for developing unique conceptual frameworks for the region. In other words, the Western models and concepts of CSR were readily applied in the Middle-Eastern Context. A great number of these studies has been published by the *Journal of Business Ethics* ( $n = 12$ ). Regarding the level of analysis, 5 articles focused on the institutional level, 23 articles focused on the organisational level of research, and only 1 article focused on the individual level of analysis.

It appears in Fig. 1 that there was a peak of interest in 2013 but it is likely that this small increase reflects the interest to the socio-political turbulence in the region in the last 4 years and the number of articles is too small to be conclusive either way.

Our literature search identified that Lebanon had the biggest share of publications (15) and it was dominated by a prominent author (Jamali) and her associated research network (Fig. 2). The next most popular country was the UAE with three publications, three each for Egypt, Syria and Middle East (general), and two each for Saudi Arabia and Iran and one publication for Jordan. The total count for the various countries is greater than 29 since some of these studies (e.g. Selvik 2013; Jamali et al. 2009a) were focused on more than one country.

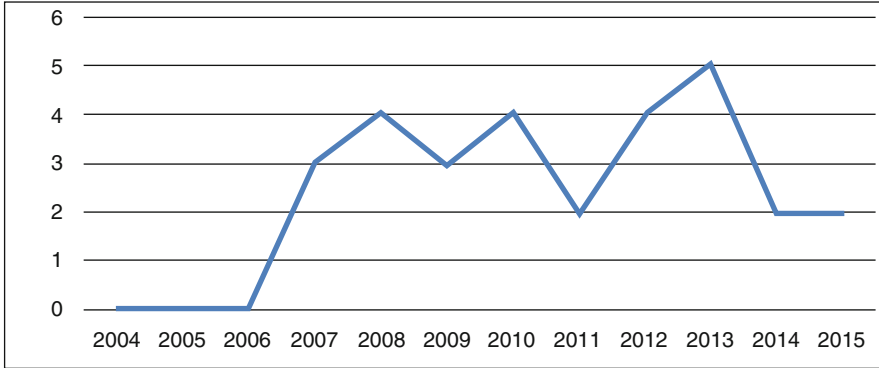


Fig. 1 Summary of literature search results—publications per year

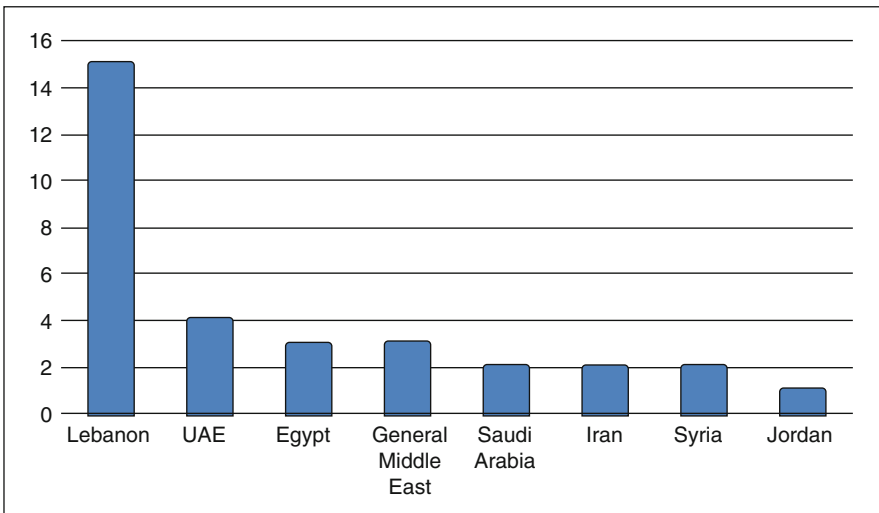


Fig. 2 Summary of literature search results—publications per country

#### 4 Institutional, Organisational and Individual Levels of Analysis

In the following subsections, there is an analysis and synthesis of the literature on CSR in the Middle East for each of the institutional, organisational and individual levels of analysis. For each level of analysis there is a tabulated record of the predictors, outcomes, mediators and moderators as identified in the literature. In the conclusion, the information is synthesized and discussed with regards to future research directions and current knowledge gaps.

**Table 2** Summary of empirical research on corporate social responsibility at institutional level of analysis

Predictors	Moderators of CSR-outcomes relationship	Mediators of CSR-outcomes relationships	Outcomes
Socio-political and historically imposed pressures (Jamali and Neville 2011)	Stakeholders (Alshammary 2014; Darrag and E-Bassiouny 2013) Gender equality (Karam and Jamali 2013) Political environment (Avina 2013)	N/A	CSR affects and is affected by socio-political and historical factors (Avina 2013; Karam and Jamali 2013)

### 4.1 Institutional Level of Analysis

Publications examining CSR on the institutional level of analysis focused on the normative, cultural-cognitive or regulative elements of using CSR in the organisation as defined by Scott (1995). These studies addressed laws, standards as well as normative elements and constructs that are cultural-cognitive and thus are shaped by the society and the various stakeholders of the firm (Scott 1995). These are constraints and heuristics imposed upon the company. Such institutional focuses were identified in five of the publications, as summarised in Table 2.

*Predictors* At institutional level of analysis, CSR is examined as a phenomenon constructed by a nexus of institutional pressures imposed by national, historical and socio-political configurations (Jamali and Neville 2011). These institutionalised drivers shape local SMEs’ CSR initiatives to target the less fortunate with a central focus on philanthropic initiatives whereas the MNCs seem to be involved in mimetic isomorphism to stay consistent with the corporate centre of the MNC and home stakeholders (Jamali and Neville 2011). The former specifically refers to the ‘implicit’ CSR practices that most often adhere (or limit themselves?) to philanthropic initiatives (Jamali and Neville 2011), which is often juxtaposed to the ‘explicit’ CSR practices which are mainly observed in multinational companies (hereinafter MNCs) which engage in CSR interventions as a response to the MNCs’ directives and the need for local legitimacy in the eyes of external, local stakeholders (Jamali and Neville 2011). The same study identified the limited efforts made by the government to incentivize and regulate CSR and thus acting as yet another institutional predictor.

*Moderators* The relationship between CSR and outcomes at the institutional level of analysis is focused primarily to the moderating effect stakeholders have, as well as to the institutional pressures imposed by socio-political factors. For example, Alshammary (2014) and Darrag and E-Bassiouny (2013) emphasized the importance of Islam for the CSR practices of Islamic institutions and organisations that

operate in Islamic countries. According to these studies, local organisations needed to develop a stakeholder orientation as a result of pressure exerted from the legitimate rights of Islamic stakeholders. Karam and Jamali (2013) explored how companies can serve as change agents, by mobilizing and channelling their CSR initiatives in order to address relevant, substantive, and important social development challenges, particularly with regard to gender equalities in the region. Furthermore, Avina (2013) examined the evolution of CSR as driven by institutionalised political pressures associated with the Arab Spring socio-political movement. Such pressures were seen to affect the business environment and the way organisations are expected to behave but in the same time such pressures were unique for the region.

*Mediators* Our attempt to identify studies that examine the mediating role of CSR at an institutional level of analysis was not successful and there is a significant gap in this regard. In other words, underlying mechanisms between predictors and outcomes of CSR have not been investigated at this particular level of analysis. This knowledge gap can serve as an important springboard for future multilevel CSR research.

*Outcomes* A consistent finding regarding the institutional-level outcomes of CSR initiatives is the strong and institutionalised pressures exerted by socio-political and historical factors (Jamali and Neville 2011). CSR is considered to be influenced by these institutionalised forms of impact but also to exert a moderating influence of its own, a positive influence as it attempts to soften their effect (Karam and Jamali 2013). Thus on the institutional level there are indications that the region is undergoing transformations with regards to CSR (Avina 2013) and the CSR appears to be of a different kind. These differences may not appear substantial as the expression of the CSR conforms into the Western CSR narratives, however the origins appear to be different (in particular the religious influence exerted by Islam and the socio-political upheaval caused by the Arab Spring).

## 4.2 Organisational Level of Analysis

The reviewed articles that examine CSR on the organisational level (presenting the majority of the identified publications,  $n = 23$ ) are concerned with the implications of CSR within the organisation and the outcomes of such initiatives. The literature review suggested that the organisational level studies are primarily aiming to empirically test particular tentative relationships and hypothesis or are focused on examining organisational implications of CSR in practice and managerial perceptions towards CSR.

*Predictors* A predictor of CSR engagement is the firm's instrumental motivation (Table 3)—the notion that CSR operations could improve customers' perceptions of the firm (Kolkailah et al. 2012), financial performance, employee commitment

and corporate reputation (Rettab et al. 2008). Furthermore, firms were motivated to engage in CSR when it was perceived as a source of opportunity that can ultimately serve to protect the firm against erosion of financial benefits (Jamali and Sidani 2008). Firms could also be motivated by normative reasons (following Wiener’s (1982) typology) such as the organisational values and principles embedded by the firm founders or when the principles of legitimacy (Jamali and Keshishian 2009), generalized community commitment (Jamali 2010) or willingness to give back to

**Table 3** Summary of empirical research on corporate social responsibility at organisational level of analysis

Predictors	Moderators of CSR-outcomes relationship	Mediators of CSR-outcomes relationships	Outcomes
<p><i>Instrumental motivations</i>                      Consumer perceptions (Kolkailah et al. 2012)                      Financial performance, employee commitment and corporate reputation (Rettab et al. 2008)  <i>Normative motivations</i>                      Values and principles, legitimacy of the organisation (Jamali 2010; Jamali and Keshishian 2009; Jamali and Mirshak 2007)                      Social acceptance (Jamali et al. 2009a, b)                      Altruism and religiosity (Hammad et al. 2014)                      Corporate governance (Jamali et al. 2010)</p>	<p>Leadership, control mechanisms and systems (Jamali et al. 2010)                      Market orientation, firm performance, corporate reputation, employee commitment and consumer behaviour (Kolkailah et al. 2012; Brik et al. 2010; Rettab et al. 2008)                      Innovation (Jamali et al. 2011)</p>	<p>Mediating corporate practice in conflict zones (Jamali and Mirshak 2010)  <i>Organisational implications</i>                      Moderate to no strategic alignment to core business and business operations (Mandurah et al. 2012; Jamali and Keshishian 2009) in SMEs.                      Structured and formalised with a conscious attempt at systematising CSR communications and reporting in MNCs (Jamali et al. 2009b)  <i>Managerial interpretations</i>                      Philanthropy (Ali and Al-aali 2012; Jamali et al. 2009b; Jamali and Sidani 2008; Jamali 2007; Jamali and Mirshak 2007)                      Economic and instrumental role (Jamali et al. 2009b; Jamali and Sidani 2008)                      Managerial ethics (Soltani et al. 2015) and moral judgement (Hammad et al. 2014)</p>	<p>Lack of reporting and measurement (Jamali and Mirshak 2007; Nejati and Ghasemi 2012)                      Improved corporate reputation and employee commitment (Rettab et al. 2008)                      Market orientation (Brik et al. 2010)                      Consumer perceptions (Kolkailah et al. 2012)                      Divergent focus—global issues (MNCs) national issues (SMEs) (Karam and Jamali, in press)                      Value creation (Jamali et al. 2011)</p>



society (Jamali and Mirshak 2007). All these normative reasons are rooted in the organisation and ultimately translate to a desire from firms to achieve social acceptance in their respective communities (Jamali et al. 2009a). Interestingly, Hammad et al. (2014) suggested that altruism and religiosity could arouse customers' positive motivational attribution process and lead to customer acceptance thus serving as predictors for organisational implementation of such practices (thus implicitly the normative predictors may be linked to instrumental predictor types). Thus firm-specific variables are influential in driving the implementation of CSR initiatives—for example, the alignment of social goals to corporate strategic objectives (Mandurah et al. 2012). On the other hand, non-governmental organisations (NGOs) would engage in CSR partnerships with local firms motivated by the need for funding or promoting their core mission (Jamali and Keshishian 2009). In the same time, Jamali et al. (2008) suggest that corporate governance itself could also be viewed as a predictor of CSR, as it ensures a solid foundation for sustainable CSR practices, although corporate governance has divergent applicability in for-profit and non-profit organisations (Jamali et al. 2010).

*Moderators* CSR as a moderating factor (Table 3) on organisational level was examined in a number of studies. Jamali et al. (2008) suggested that effective long-term view of leadership, effective internal control mechanisms and strong sense of responsibility towards stakeholders can moderate the outcome of organisational CSR activity. The same applied to managerial structure, ownership and the role of the board of directors as well as differing orientation towards CSR that could also moderate the outcome of CSR (Jamali et al. 2010). Rettab et al. (2008) examined the moderating effect of CSR on the associations between market orientation, firm performance and corporate reputation in the context of Dubai. The authors found positive associations between CSR and financial performance and a positive association of CSR to employee commitment and corporate reputation. According to the authors—Rettab et al. (2008) highlighted that in their research 90% of the sample were expatriates, for whom knowing that their organisations engage in CSR was linked to fair HR practices and protection of their interests. However, a different study by the same research team (Brik et al. 2010) conducted in Dubai indicated that CSR can moderate the association between customer orientation and financial performance. Even though CSR had a synergistic effect with regards to market orientation, financial performance and corporate reputation, it seems like it does not moderate the association between market orientation and employee commitment (Brik et al. 2010). The authors explained that in contrast to the first study (Rettab et al. 2008) where expatriates were employed on short-term contracts based on calculative commitment and thus did not demonstrate attitudinal commitment (i.e. loyalty to the company), in the second study the employees were considered unlikely to care as much about CSR activities as they were more attached to their home country than the host country in which CSR activities have had the most impact (Brik et al. 2010). Brik et al. (2010) also explored the moderation of CSR on market orientation and business performance by examining the interactive effects between CSR and the market orientation subsets. Overall, their results show that the

association between market orientation subsets and performance, with the exception of customer orientation, did not change significantly as a result of CSR engagement. The authors offered no explanation for other differences between these two studies.

Kolkailah et al. (2012) also examined CSR as a moderator in a study on customers' behavioural intentions in the Egyptian market and they found that customers were inclined to demonstrate a more positive attitude and behavioural intentions towards socially responsible companies. Although their findings revealed that 74.5% of respondents were actually aware of the CSR concept before taking the questionnaire, 65.3% of the respondents did not seem to understand the true meaning of CSR (Kolkailah et al. 2012). As mentioned by the authors, their respondents perceived CSR as a synonym for charity and that could be considered as a serious limitation of the research derived from the respondents' lack of understanding of the main phenomenon under investigation (Kolkailah et al. 2012). The reasons for this misperception unfortunately were not investigated.

CSR in the context of non-governmental organisations also attracted the attention of scholars as according to Jamali et al. (2011) innovation in the context of business–non-governmental organisation partnerships for CSR can be considered as critical ingredients to foster social alliance innovation.

*Mediators* In Jamali and Mirshak (2010), the authors explored the broader meaning of CSR and its role as a mediator in conflict zones and as part of the responsibilities expected from MNCs. Thus, firms can opt for various direct or indirect actions during a conflict situation from direct negotiations to third-party arbitration and conciliation and this could be seen as a part of their CSR initiatives (Jamali and Mirshak 2010). Jamali and Keshishian (2009) examined partnering relations between private and non-profit organisations in Lebanon in their CSR pursuits and found prevalence of a CSR approach that can be mostly qualified as altruistic with no strategic alignment to core business and business operations. Jamali (2008) examined the CSR initiatives of Lebanese and Syrian firms with a focus on stakeholders and found that companies prioritized their stakeholders such as employees, customers and shareholders based on instrumental considerations, but also paid, albeit limited, attention to silent stakeholders including the community and the environment as part of their CSR agenda. Jamali et al. (2009b) found that Lebanese Small and Medium-sized Enterprises' (hereinafter SMEs) CSR activities are characterised as non-systematic, non-structured and non-formalised. On the contrary, MNCs' CSR activities appear to be more structured and formalised with a conscious attempt at systematising CSR communications, reporting (Jamali et al. 2009b) and budgeting (Jamali 2010). Mandurah et al. (2012) explored Saudi Arabian firms' awareness of CSR, its role within their organisations, the extent of integration of CSR in their corporate policies and the nature of their CSR initiatives. Their results show that the surveyed managers are moderately confident that social goals are well integrated into their strategic objectives. Half of the respondents operate with an independently established CSR department, while for the rest, their CSR functions are part of the public relations or external affairs department. Most of their CSR activities are less

formalized, and primarily oriented towards the local community in which the firm operates.

According to Jamali et al. (2009b), Jamali and Sidani (2008), Jamali (2007) and Jamali and Mirshak (2007), managers in Lebanon adhere to a voluntary, philanthropic type of CSR, with no evidence for economic, legal or ethical initiatives. Along with the high level of convergence regarding a philanthropic conception of CSR, for the SMEs managers CSR was characterized as an obligation parallel to the business rather than being integral to it (Jamali et al. 2009b). The SMEs managers equated CSR with philanthropy, as they considered it as a necessary activity independent of mainstream business transactions (Jamali et al. 2009b). The same study also uncovered that MNC managers give primacy to economic responsibility followed by the legal, ethical, and discretionary strands, precisely as defined by Carroll (1999). Predominating importance of the philanthropic nuances of CSR was also identified among the Saudi managers (Ali and Al-Aali 2012). A view different from the philanthropic dimensions of CSR was shared by a smaller group of respondents in the study of Jamali and Sidani (2008) who perceive CSR as a pragmatic means to protect the firm against erosion of financial benefits. Examined in a broader geographic scope (Lebanon, Syria and Jordan), the research identified significantly different results where CSR was described as a pragmatic and instrumental corporate policy with less importance of the philanthropic flavour of CSR. The variances of managerial attitude towards the phenomenon are driven by their moral judgment which played a partial mediating role in such relationships and determines the motivational attributions towards CSR (Hammad et al. 2014) but in the same time affected the specific form of CSR that will be implemented by the organisation (Soltani et al. 2015). With regard to moral judgement and religious ethics, Soltani et al. (2015) provided further insights on the impact of managers on organisational CSR practices in the context of Muslim-dominated countries and more specifically Iran, by identifying three different types of managerial mindset (called conformists, self-seeker and satisfier). According to their study, these three different mindsets have sought to serve managerial ends and short-term self-interests, but fall short of core values of Islamic ethics and CSR which consequently affected the outcome of organisational CSR commitment (Soltani et al. 2015).

Therefore, CSR in the region seems to be informal, philanthropic and at times pragmatic (especially in the case of MNCs). However, due to the significant associations of CSR with philanthropy, Jamali (2007) suggested that CSR in developing countries should be regarded as social voluntary responsibility, while the term corporate responsibility can be used for economic, legal, and ethical responsibilities.

*Outcomes* At organisational level of research, the literature is suggesting that systematic approach, measurement and reporting of CSR activity was not evident (Nejati and Ghasemi 2012). While organisations described what they do and provide information about their committed inputs, the outcomes of organisational CSR activities were not communicated (Jamali and Mirshak 2007), although the literature suggest that SMEs CSR activity was generally targeting local, intra-

national community issues, whilst MNCs CSR practices were oriented towards global, high visibility issues (Karam and Jamali, *in press*). Some authors such as Rettab et al. (2008), Brik et al. (2010) and Kolkailah et al. (2012) suggested that CSR leads to improved instrumental factors such as corporate reputation, market orientation, customer perceptions or employee commitment. At the same time, the literature suggested that driven by innovation, strategic partnerships were more readily capable to provide value creation as a result of their CSR practices (Jamali et al. 2011). It is important to note that the literature recognised the influence of managers, religion, their ethics and mind-set with regard to CSR outcome and perceived value (Soltani et al. 2015). While the organisational CSR literature on the Middle Eastern region identified a number of instrumental or normative pressures for CSR it did not expand on the discrepancies that arose (e.g. Rettab et al. 2008; Brik et al. 2010) or misconceptions identified (e.g. Kolkailah et al. 2012).

### 4.3 *Individual Level of Analysis*

The individual level of analysis in this literature review aims to locate the CSR movement amongst individual actors within the Middle Eastern context. It focuses on human actors and the characteristics of their decision-making. Only one publication was found (Selvik 2013) that examines CSR at the individual level of analysis. This dearth of research on the individual level of research is consistent with the findings of the systematic literature review conducted by Aguinis and Glavas (2012). Nevertheless, this one study sheds light on some important issues regarding CSR in the Middle Eastern region.

*Predictors* Commitment to religion and traditions is an important predictor of CSR engagement. As Selvik (2013) identified, individuals are mainly inclined to traditional forms of philanthropy that are closely aligned with the Islamic concept of *zakat* (religious giving to people in need, usually during Ramadan). Traditions, socio-political factors and the support of the private sector are considered to be important prerequisites to CSR engagement (Selvik 2013).

*Moderators, mediators and outcomes* Our attempt to identify publications that examine moderating or mediating factors for CSR at the individual level of analysis was not successful. We could not identify information for the outcome of these factors either (Table 4). However, the single paper identified did reinforce some of the outcomes already highlighted in the institutional level of analysis putting at the front and centre the impact of culture and religion.

**Table 4** Summary of empirical research on corporate social responsibility (CSR) at individual level of analysis

Predictors	Moderators of CSR-outcomes relationship	Mediators of CSR-outcomes relationships	Outcomes
Traditions, socio-political factors and the support of the private sectors (Selvik 2013)	N/A	N/A	N/A

## 5 Conceptualisation of the Reviewed Literature

The picture of CSR in the Middle East is fuzzy, unclear and there are clearly substantial gaps in the extant literature. Considering that only 5 of the 29 articles included in the systematic review were focused on the institutional level of research and only 1 on the individual level of analysis, it is clear that the organisational level with 23 articles dominated research in the Middle Eastern context. The organisational level of research studies used existing Western conceptualisations of CSR (for example: Carroll 1999; Wood 2010; Lantos 2001) as exemplified by the studies presented (e.g. Kolkailah et al. 2012; Jamali and Mirshak 2007) and the vast majority were empirical and theory testing work. However, as noted by Frynas and Yamahaki (2016: 259), some of essential weaknesses of these frameworks are that they “lack the observed uniformities of social behaviour, social organisation, and social change, or are not sufficiently general to cover a range of different phenomena”. Similarly, researchers focusing on the institutional level of analysis used Western institutional theory as the conceptual foundation (e.g. Karam and Jamali 2013; Jamali and Neville 2011) revealing that CSR research on the Middle East was not only dominated by a single level of analysis (organisational) but it also focused on a limited range of theoretical frameworks from a Western perspective but inconsistently applied across levels of analysis. Both findings are consistent with the findings from Aguinis and Glavas (2012) meta-framework review.

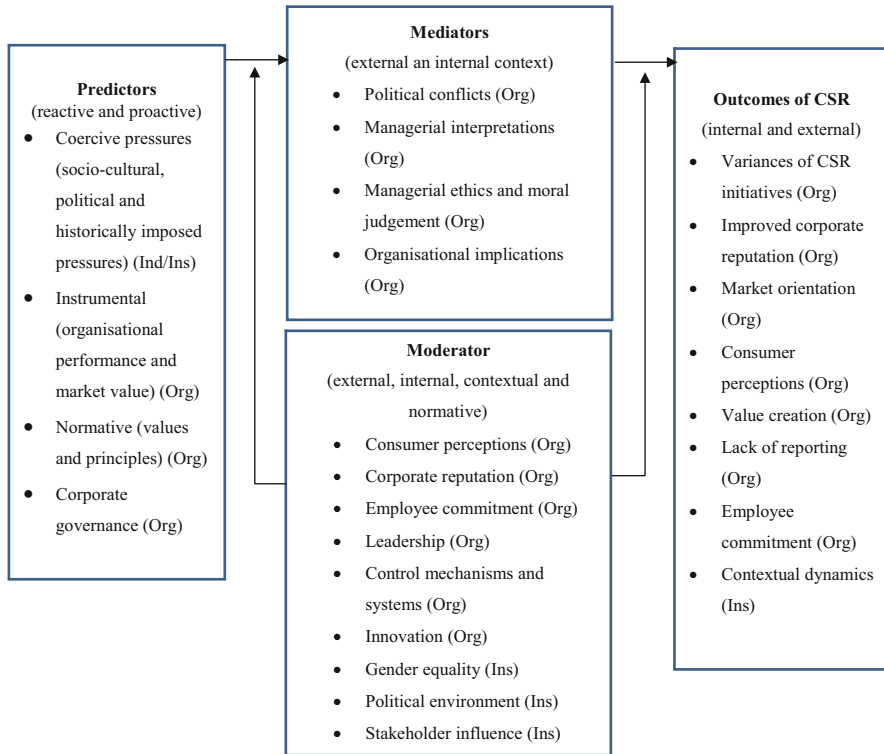
The conceptualisation of current knowledge on CSR in the Middle East suggested here attempts to weave all three levels of analysis into a single, visual framework that aims to highlight the research gaps and to guide future research. This map summarizes the predictors, mediators, moderators and outcomes of CSR (as outlined in the summaries for each analytical section above) in the Middle Eastern socio-cultural context and standardises the language that can be used to further examine the CSR phenomenon regardless of the level of analysis or theoretical patterns followed in future research. The predictors summarised in Tables 2, 3, 4 are grouped in two categories—reactive (when organisations are driven to engage in CSR—mostly unwillingly) and proactive (when organisations choose to engage in CSR—mostly willingly). Reactive predictors may be used as coercive pressures to manipulate and direct change to a particular direction, while proactive predictors are more readily linked to the organisational desire to enhance its capabilities or improve employee commitment. Proactive reasons for CSR are predominantly instrumental (for

example to improve organisational performance or market value) or normative (based on organisational values and principles). The outcomes of CSR actions and policy are seen as external or internal based on whether they affect the external socio-political environment or the internal organisational context. For example, external outcomes include improved corporate reputation, and enhanced market orientation (Brik et al. 2010) as well as customer perceptions (Kolkailah et al. 2012) while internal outcomes would include employee commitment (Rettab et al. 2008).

The mediator variables identified in our review (Table 3) shed some light on why and how CSR leads to certain outcomes. We identified that the external context and more precisely political conflicts have mediated the MNCs' CSR practices (Jamali and Mirshak 2010) and that could lead to instrumental or firm factors positive effects for the organisation. At the same time, the CSR-outcome relationship is mediated by the organisational approach and implications of CSR with regard to its strategic alignment with business operations (Mandurah et al. 2012; Jamali and Keshishian 2009) or systematic conduct (Jamali et al. 2009b). Managerial interpretations and perceptions of the phenomena are also regarded as mediators of this outcome. Here we have contrasting views as some managerial interpretations are related to the economic and instrumental views of the phenomenon (Jamali et al. 2009b; Jamali and Sidani 2008) whilst some other interpretations mainly from local organisations have a philanthropic nuance in their perception of CSR (Jamali et al. 2009b; Jamali and Sidani 2008; Jamali 2007; Jamali and Mirshak 2007). We assume that this difference could be driven by the impact of religious values which, as recognised by the literature (Hammad et al. 2014) is important with regard to managerial ethics and judgment (Soltani et al. 2015). We could not find similar information at institutional or individual level of analysis mainly due to lack of sources.

The moderators of the CSR-outcome relationship in Tables 2 and 3 could be classified as external (moderators that focus on the market), internal (moderators that focus on the firm resources), contextual (moderators that focus on the socio-political environment) and normative (moderators that focus on the groups of interest). As result of the mediators and moderators presented in Fig. 3, we observe intriguing outcomes of their impact with regard to the phenomenon of examination. We identified that the external, internal and normative moderators of the CSR-outcome relationship, such as customer perceptions, corporate reputation, employee commitment, leadership, control systems and mechanisms, as well as innovation and stakeholder influence could lead to improved instrumental outcomes. While contextual moderators such as the political environment or gender equality issues would result in externally oriented positive outcomes of this relationship. The role of the mediators is assumed to affect the variances of CSR practicing, especially with regard to managerial interpretations, ethics and ability for moral judgement. This relationship is visible with regard to the organisational implications and implementation of the phenomena, its compatibility with corporate strategy and objectives and the consequent outcomes presented through (lack of) reporting.

The resulting model is presented in Fig. 3 and includes the dichotomies of reactive and proactive predictors of CSR, internal and external outcomes of CSR, as well as the mediators and moderators that govern the CSR—outcomes relationship. This



**Fig. 3** Multilevel and multidisciplinary model of corporate social responsibility: predictors, mediators, moderators and outcomes. Note: *Ins* institutional, *Org* organisational, *Ind* individual level of analysis

model is clearly not exhaustive or conclusive but attempts to offer an integrated presentation of the current state of knowledge with regards to CSR in the Middle East; it incorporates all levels of analysis, theoretical frameworks and disciplinary specifications of the CSR field. Such integration could serve as a guiding framework to which more variables and more research can be added in the future.

## 6 Discussion and Knowledge Gaps

The literature review identified a number of glaring knowledge gaps in the CSR literature that focuses on the Middle East. The first and most obvious has been the lack of research on the individual level of analysis with only one paper focusing exclusively on the impact of the socio-cultural context and traditions on CSR. Moreover, the study suggests that religion may have significant importance for the regional development of the phenomenon; however, that is an issue that is not



touched upon in the majority of the research identified, thus highlighting how inconclusive research is about the legitimacy of religion as an important factor in Middle Eastern CSR. The second research gap is linked to the lack of multilevel research that integrates these three separate conceptual streams. Both gaps confirm the weaknesses of CSR as identified by Aguinis and Glavas (2012) and thus are not specific to the Middle East context, yet this systematic literature review confirmed the earlier findings.

Furthermore, the research output suggests that CSR is still in a semi-institutionalised stage in the region where organisations are seeking to develop a collective understanding and common templates for strategizing and organizing CSR activities. The fact that the articles identified were empirical and theory-testing indicates that the CSR theory applied has been the Western conceptualisation of CSR and very little conceptual development has been done to explore what CSR means in the region. Considering the diversity and transformations the region has experienced in the recent years and the fact that actors involved in CSR development in the region are operating in a heterogeneous context it is surprising that the literature did not attempt to investigate whether there is something unique in the CSR practices within the region. The assumption of most of the existing research seems to be that there is nothing different about CSR in the Middle East although there are inklings that that may not be entirely true (e.g. the evocation of *zakat* by Selvik 2013). Thus the third tentative finding in that research on CSR in the Middle Eastern region appears to be colonized by Western conceptualisations of CSR before the researchers have investigated whether CSR could have divergent meaning and practice in various parts of the Middle Eastern region. Considering the richness and dynamism of the socio-economic, political and cultural aspects of the Middle Eastern environment, this position may be quite plausible. If a study of this nature would be conducted, one would probably expect results similar to the divergences of CSR practicing in the European context as identified by Matten and Moon (2008). That is an important gap that warrants more research.

A fourth finding was that CSR studies on the Middle East at institutional and individual level of analysis have been more focused on predictors, moderators and outcomes of CSR engagement rather than on mediators. Exceptions are organisational studies where we identified various mediators of the CSR-outcomes relationships such as managerial interpretations, ethics, moral judgment, political conflicts and organisational implications. This finding could indicate that the organisational level may act as a mediator mainly with the other two ontological levels as the predictors, moderators and outcomes. Tantalising as this possibility may be our knowledge of the reasons and motives for CSR activity in the region at individual and instrumental levels is severely limited and thus there can be conclusion with regards to the interactions between the three levels or the relationships within each level. Thus, there is a need for further research that can elucidate the processes and underlying mechanisms through which CSR actions and policies lead to particular outcomes at individual and institutional level of analysis.

Another important limitation of the CSR research on the Middle East is its scope. Half of the studies examine the phenomenon in the context of Lebanon, while the rest examine CSR in Egypt, UAE, Saudi Arabia and Syria (plus two studies with an



unspecified scope). Whilst CSR in Lebanon has been extensively examined due to the prolific work of a prominent author in the field, the current scholarship has largely ignored CSR in other Middle Eastern countries. Even more worryingly, much of the research identified was mostly explanatory but applied limited indicators of reliability and validity, for example a number of studies mixed their sample data from local and foreign companies as well as foreign companies' subsidiaries. Considering that MNCs tend to implement the CSR agenda as it is developed by the context of their domestic market (Katsioloudes and Brodtkourb 2007), which may not necessarily comply with the social, cultural, economic and political environment of the host country, there are questions with regards to the relevance and validity of the results of this kind of research. This probably could explain the discrepancy between Brik et al.'s (2010) and Rettab et al.'s (2008) results. As a consequence of this limitation, we are lacking a comprehensive study that demonstrates insights of CSR as implemented by local, Middle Eastern (only) companies. Kolkailah et al. (2012) highlighted our lack of understanding when they collected data from respondents that were largely (65.3% in total) unaware of or misinformed about CSR.

Weak methodology is further underlined by issues of sampling; amongst the 29 reviewed studies there is a heavy focus on managers only and other stakeholder groups are insufficiently researched. Only one study focused on consumers (Kolkailah et al. 2012) in Egypt, another study discussed stakeholders' inclusion in CSR planning (Jamali 2008) in Lebanon and finally, a third study examined general stakeholders' preferences for CSR practice in the region, but the author does not clarify who these stakeholder groups are (Munro 2013). There is a need for more research along these lines within the context of a stakeholder approach or framework. Here, we suggest that researchers could consider other ways of classifying stakeholders (e.g., core vs. strategic vs. environmental) and differential weightings of stakeholder issues which could yield equally interesting insights. Research comparing the patterns of stakeholder management of local companies and international firms or subsidiaries could also be very informative and can help build momentum towards improved regional CSR practices. In the same time, more research illuminating the patterns of stakeholder management and CSR in the region could also be very much needed in view of the paucity of studies in such contexts. In the same time, researchers could conduct similar study but in local, Middle Eastern organisations which would shed more light into the CSR practicing in the region.

The findings of our literature review revealed the current status of CSR in the Middle East and provided a tentative answer to this work's original research question. This study set out to investigate the perception and practice of CSR in the Middle-East and revealed only one paper that looked at the specific social values of the region, and more precisely the religious concept of *Zakat* (Selvik 2013) with the remaining empirical work taking for granted a Western CSR perspective and values, and trying to apply them in the Middle Eastern context. However, a number of authors acknowledged that the Western concepts and approaches could be problematic within the Middle Eastern context (Nejati and

Ghasemi 2012; Katsioloudes and Brodtkourb 2007) however; such research would require more detailed examination of the regional specifications. Another study, conducted by Jamali and Neville (2011) suggests that *Zakat* could indeed have importance for the CSR concept development in the region and that indicates the need from further research in this direction.

The reviewed publications, suggest that CSR is largely perceived as philanthropy (e.g. Jamali et al. 2009b; Jamali and Sidani 2008; Jamali 2007; Jamali and Mirshak 2007) which could be interpreted as yet another sign of: 1) the relatively undeveloped understanding of CSR in the region; 2) the inability of the Western world to examine accurately the CSR phenomenon in the Middle Eastern context; or 3) the inability to communicate effectively the CSR message in the Middle Eastern region. The last two would imply that the regional and culture-specific factors were invisible from the authors' perspective and a sign of the Western world to expand its CSR views in a region which may operate under very different assumptions of business and their nature. There are some indications that a different kind of CSR may indeed exist in the region; however, the literature is at an embryonic stage and relies heavily on interpretivist approaches towards the phenomenon under examination to reach any meaningful conclusions.

## 7 Conclusion

Our review comes at a time when interest for CSR in the Middle East is accelerating rapidly and the region is hosting numerous conferences, research symposiums, workshops and organisations that aim to support expanding CSR activities in the region. We conducted an exploratory attempt to review the current state of the art for CSR in Middle East and to shed more light on how the phenomenon is perceived in the region. As a result, we synthesised and integrated the CSR literature into a single review that should provide a comprehensive picture of previous investigations in this field. However, the systematic literature review identified that the phenomenon of CSR is not well-investigated in the Middle East and the understanding of its specificity is limited. As a result of this review, we identified a number of important gaps—methodological, level, scope and sample of research, lack of consideration of socio-cultural specifications of the region that could serve as a catalyst of future research. Based on the knowledge gaps identified in the review, we offered a research agenda for the future focused on multilevel approach that aims to examine the micro-foundations and underpinning elements of CSR, for example foundations based on individual actions, reasoning, drivers and interactions related to the phenomena. Moreover, a combination of internal and external drivers may help to illuminate different sets of relationships that concern the societal context and internal organisational resources, the relationship between the societal context and the individual agency, and the relationship between contextual specifications and internal organisational resources. Our article will

hopefully stimulate further research that will address the highlighted gaps and will consider different levels of analysis.

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