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Exploring corporate social responsibility's global and Glocal practices in Qatar: A practitioner and stakeholder perspective

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ABSTRACT

This study analysed corporate social responsibility (CSR) in the state of Qatar, aiming to determine the discipline' global and *glocal* dimensions. The study investigated the notion that CSR remains western-driven in contrast to the scholarly trend that increasingly values national variables. Given the importance of CSR, the relationship between theory and contextual influences becomes a central element to evaluate the opportunity for specific corollaries to mainstream CSR. The methodology deployed for the study included a literature review, and interviews with practitioners and stakeholders. The results showed that although CSR as a concept is valid per se, an appropriate approach would value the operating environment as a key determinant, appreciating that specific cultural contexts necessitate variations to the mainstream theory.

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1. Introduction

The growth of business prompted a drastic redefinition of the role of corporations in societies, and this is what brought interest in the corporate conduct. However, together with the role of corporations, interest in corporate social responsibility (CSR) has grown in intensity and vastness, producing a body of knowledge attentive to the identification of universal frameworks. Conversely, since the early days, authors such as Carroll (1979, 1991a, 1999) and Sethi (1975) argued that CSR is inherently contingent to its operational context. The CSR discipline's dichotomy is further demonstrated by a progressive *glocalisation* of the approach within regional and national contexts (Ali & Al-Aali, 2012; Ararat, 2006; Baden & Wilkinson, 2014; Crotty, 2014a, 2014b; Gjølborg, 2010; Jamali & Mirshak, 2007; Jamali, 2014a; Katsioloudes & Brodtkorb, 2007; Kim, Amaeshi, Harris, & Suh, 2013; Momin & Parker, 2013; Welford, 2004).

Since the relationship between theory and contextual influences is central to comprehensively evaluating the practice, this study promotes a model to assess CSR global and *glocal* dimensions. Arguing that the operating environment is a key determinant, this study aims at appreciating contextual variations to CSR mainstream theory. Rather than merely following prior models, the

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study argues that CSR is a dynamic process, creating a framework based on the work of [Carroll \(1979, 1991a\)](#), [Dahlsrud \(2008\)](#), and [Wood \(1991a, 1991b\)](#). Although these models may appear dated, they comprehensively represent the CSR construct evolution and jointly illustrate the dimensions ascribed to the discipline. Secondly, the study proposes hypotheses about how such knowledge structure has evolved, presenting a cognition framework to assess both CSR global and glocal practices. The model is then tested on a case study, aiming to explore CSR dimensions within a specific country, Qatar.

2. The corporate social responsibility (CSR)

The meaning of CSR has a long and adverse history in the literature ([Carroll, 1999](#), p. 291), dogging the debate from the beginning ([Frederick, 2006](#)). Notwithstanding sixty years of a fertile debate, the sole agreement within academia about a CSR definition is the concurrence that the task is inherently problematic ([Crane, McWilliams, Matten, Moon, & Siegel, 2008](#), p. 7; [Grafström & Windell, 2011](#), p. 221; [Jackson & Apostolakou, 2010](#), p. 373), and there is no universal definition of CSR ([Blowfield & Murray, 2008](#); [Lockett, Moon, & Visser, 2006](#); [McWilliams, Siegel, & Wright, 2006](#)), or leading conceptual framework ([Carroll, 1999](#)).

When it comes to CSR theories, [Carroll \(1979\)](#) addressed the theoretical gap with his popular construct on CSR as an obligation of companies to do more than just abiding to laws. Although the model was re-designed in 1991 as a pyramid, and again in 2003 as a new model, the categorisation remains at the core of CSR, proving to maintain its balance in closer times ([Pinkston & Carroll, 1996](#); [Schwartz & Carroll, 2003](#)). Although business is an economic unit, Carroll identifies responsibilities “beyond profit making”, or the legal and ethical compliance advocated during the 1970s ([1979](#), p. 500). Ethical responsibilities involve behaviours expected by the society “over and beyond legal requirements” ([Carroll, 1979](#), p. 30; [Carroll, 1999](#), pp. 289-290). Discretionary responsibilities are voluntary roles that businesses perform guided by the desire to engage in social roles not mandated, legally required, or expected in an ethical sense ([Carroll, 1979](#), p. 30; [Carroll, 1999](#), pp. 289-290).

Following Carroll’s initial work, during the 1980s, [Freeman \(1984\)](#) introduced the stakeholders’ theory, which came as an open opposition to classic view of the shareholder theory. [Friedman \(1962, p. 133\)](#) as a main proponent of the classic theory asserted that “the only responsibility of business is to maximise its profits”. Essentially, basic ethical and legal considerations remain subdued to the profit orientation [Friedman \(1962, p. 133\)](#). As opposed to this view, the attention of Freeman’s stakeholder theory is on the relational aim of corporations, which are connected to the operational context, but also to stakeholders that represent and pursue different interests. Additionally, [Cochran and Wood \(1984\)](#) theorise a linkage between CSR and profitability through the corporate social performance (CSP) model ([Rahman, 2011](#)).

3. The CSP model

The CSP model introduces a managerial system for CSR: corporations should have a basic understanding of CSR, appreciate its relevance, and enforce a responsiveness system ([Jamali & Mirshak, 2007](#)). [Carroll’s \(1991b, Chapter 12\)](#) three-dimensional framework correlates the total responsibilities of businesses (CSR, responsiveness, and any other social interaction) to strategic responses ([Wartick & Cochran, 1984](#), p. 758).

The model builds on businesses and society interrelation, representing the first attempt to strategically manage external influences over corporations. Although [Wartick and Cochran \(1984\)](#) furthered it to corporate practices, Donna Wood proposed reinterpretation of the concept through a set of interrelated processes ([Carroll, 1991b](#), p. 693, Chapter 12; [Carroll, 1999](#)). [Wood \(1991\)](#) placed CSR into a broader context as the product of a corporation’s specific configuration of principles, social responsiveness processes, and observable outcomes. Wood’s Corporate Social Performance Model contains the following elements:

<p><i>Principles of social responsibility</i></p> <ul style="list-style-type: none"> Institutional principle: legitimacy Organisational principle: public responsibility Individual principle: managerial discretion <p><i>Process of corporate social responsiveness</i></p> <ul style="list-style-type: none"> Environmental assessment Stakeholders’ management Issues management <p><i>Outcomes of corporate behaviors</i></p> <ul style="list-style-type: none"> Social impacts Social programmes Social policies

Source: [Wood \(1991a, 1991b, p. 248\)](#).

The model identifies three levels of CSR’s foundation within companies: institutional, organisational, and individual. The corresponding motivations include legitimacy, public responsibility, and managerial discretion. Responsiveness complements the normative and motivational components, comprising three interlocked actions: rooted in the knowledge/acknowledgement of

the context, the issue management function determines appropriate responses. The process' outcome entails social impacts, programmes, and policies.

A clear implication emerges for the purpose of this study. In line with the analysed theories, the CSP model highlights that CSR shall be complemented by a managerial approach. However, CSR cannot solely be defined within [Carroll's four-dimensional \(1991a\)](#) or [Dahlsrud's \(2008\)](#) five-tiered constructs. Both authors link CSR to dimensions of the discipline at a given point of time. However, CSR is *in fieri*, enriched from time to time and place to place by dimensions which define its multidimensional process ([Kashyap, Mir, & Mir, 2011](#)).

[Carroll \(1991a\)](#) nevertheless identified four categories of responsibilities; however, discretionary responsibilities at the top of his pyramid correspond to the top of an iceberg, today's predominant research field. While the model's validity is the recognition of basic responsibilities, it is affected by a limited instrumental value ([Visser, 2006](#), Chapter 1), or the discretionary dimension's characterisation. [Dahlsrud \(2008\)](#) further categorised discretionary responsibility into the social and environmental dimensions. Moreover, while utilitarianism portrays CSR as an obligation, voluntariness predicates that corporations shall willingly acknowledge their citizenship, humanise their nature of economic, legal, and ethical institutions. With regard to [Dahlsrud's](#) obliviousness of [Carroll's](#) dimensions, the solutions stands in the authors' contingency to their epoch. [Dahlsrud](#) has reflected the dimensions of his period, when the four-dimension construct was already assimilated by the literature. Hence, the future of CSR theory-building stands in recognising CSR as a process of recurring determinants rather than a univocal definition. Moreover, CSR's time and space contingency opens the opportunity to complement additional dimensions.

Managerial practices emerged as a fundamental study field ([Secchi, 2007](#)), embodying CSR's strategic integration within corporations: a combination of voluntariness, contextual variables, and responsiveness, institutionalised through an appropriate managerial system ([Wood, 1991a, 1991b](#)). This necessity is expounded by the CSP model and international standards such as ISO14001 and 26000 ([Smith, 2011](#)), GRI, AA1000, and SA8000. Consequently, consistent with previous findings, [Table 1](#) presents a CSR model comprising the entire spectrum of dimensions identified to date.

The analysis of the literature supports the CSR process postulate and the dimensions' validity through appropriate frequencies, calculated by attributing a dummy variable to the dimensions present in each definition (1=present; 0=absent). However, the CSR diatribe is not entirely explained, as the discipline contingency is characterised by sensibility not only to time, but, importantly, to its context. Nevertheless, authors ([Carroll, 1991a](#); [Sethi, 1975](#); [Van Marrewijk, 2003](#)) advised that CSR is also context-specific, inviting to investigate its social construct through other means than a definition ([Mitchell, Agle, & Wood, 1997](#)). In addition, [Kakabadse, Rouzel, and Lee-Davies \(2005\)](#) confirms that CSR is a dynamic and ongoing process constantly monitoring the environment and its relationships ([L'Etang, 1995](#)). Furthermore, CSR is contextual and sensible to organisational and individual specificities ([Jones & Wicks, 1999](#); [Singhapakdi, Vitell, & Kraft, 1996](#)). [Smith \(2011\)](#) argues that a one-size-fits-all approach is not recommended, although consensus on core concepts is vital. Hence, the CSR dimensional model constitutes the baseline for the investigation.

Nevertheless, CSR differs among cultures, government policies, and stages of economic development, while ethical standards, industry practices, and norms reveal its subjectivity ([Douglas, Doris, & Johnson, 2004](#); [Kashyap et al., 2011](#); [Maignan & Ferrell, 2004](#); [Wadhwa & Pansari, 2011](#)). As such, this study appreciates [Bentele and Nothhaft's \(2011, p. 208, Chapter 11\)](#) belief that CSR is simultaneously about corporations acting responsibly as well as the perception of the society. Consequently, normative CSR research potentially entails structural biases ([Blowfield & Frynas, 2005](#)). While [Quazi and O'Brien \(2000\)](#) perceive CSR as a universal concept, literature identifies variations across countries ([Ardichvili et al., 2012](#); [Becker-Olsen, Cudmore, & Hill, 2006](#); [Chomvilailuk & Butcher, 2013](#); [Egri & Ralston, 2008](#), p. 325; [Freeman & Hasnaoui, 2011](#); [Munro, 2013a](#); [Welford, 2004](#)). In fact, whereas CSR is rooted into Western or Anglo-Saxon codes and regulations ([Peters, Miller, & Kusyk, 2011](#)), the stakeholder and institutional theories embed dynamics deriving from the interrelatedness between CSR and the context ([Blowfield & Murray, 2011](#); [Popoli, 2012](#)).

In recent years, academic research revealed diverging CSR understanding and practice within different economic, social, and cultural conditions ([Jamali & Mirshak, 2007](#), p. 244). Supporting [Ewing and Windisch's \(2007\)](#) argument against Western approaches, research confirms culture and contextual variables influence on CSR ([Ardichvili et al., 2012](#); [Burton, Farh, & Hegarty, 2000](#); [Freeman & Hasnaoui, 2011](#), p. 419; [Lim & Tsutsui, 2012](#); [Munro, 2013b](#); [Valente, 2012](#); [Waldman et al., 2006](#)), especially in emerging countries ([Azmat & Zutshi, 2012](#); [Preuss & Barkemeyer, 2011](#)).

Table 1 – A CSR dimensional model.

A new CSR dimensional model		
Carroll (1979, 1991a)	Dahlsrud (2008)	Wood (1991a, 1991b)
Economic	Economic	
Legal		
Ethical		
Discretionary/philanthropic	Environmental	
	Social	
	Stakeholder	
	Voluntariness	
		Managerial practices

In line with the institutional theory, this paper postulates that the operating context is critical to understand CSR and develop better practices (Campbell, 2007; Lindgreen, Swaen, & Campbell, 2009; Marquis, Glynn, & Davis, 2007; Wong, 2008, p. 149, Chapter 8). Adopting Visser's (2008) country-based approach, the study appreciates the Western model as a key driver alongside with CSR interrelatedness to the context (Lin, Tan, Zhao, & Karim, 2014; Visser, 2008, pp. 485-487; Yin & Zhang, 2012, p. 313).

4. The study context: Qatar

Qatar shares a cultural and historical background with the MENA region (Kirk & Napier, 2008), a geopolitical definition comprising nations and ethnicities characterised by a common language (Arabic) and religion (Islam). MENA embraces collectivism (Foss, 2008) within a traditional patriarchal society (Abdalla, 1997) influenced by Islam (Olayiwola, 1993). The region presents large power distance, low future orientation and uncertainty avoidance (Hofstede, 1991). Economic development and the opening to international players accelerated a new approach to business, partially neutralising the societal culture (Ararat, 2006). Nevertheless, Kassis and Majaj (2012) report that local companies work within and building on the wider culture, collective dynamics, and ethics of the region.

Hence, CSR in the MENA region presents distinctive roots and expressions that do not always mirror Western understanding and practice (Jamali, 2014b). For example, philanthropy in Islam constitutes a pivotal tradition that exiles from Western practice (Jamali, 2014b). Thus, MENA follows the global CSR trend also as an extension of longstanding cultural traditions (Shehadi, Ghazaly, Jamali, Jamjoom, & Insight, 2013).

Small but geopolitically critical, Qatar experienced a steady economic boom fuelled by vast hydrocarbon resources (AEL, 2012). The country boosted domestic investments (Khatib, 2013; QSA, 2015), spending prodigiously on expanding and upgrading the socio-economic infrastructure to build a legacy for future generations (Ibrahim & Harrigan, 2012).

Kamrava (2009) reports that the Monarchy enjoys significant capacity in relation to society. Such predominance is demonstrated through a plethora of organisations linked to key socio-political actors, often the ruling family (Kamrava, 2009). The small geographic and population size combined with affluence allowed establishing a comprehensive welfare system going beyond citizens' basic needs, including well-funded semi-governmental institutions that engage in national and international charity and community outreach (Kamrava, 2009). Qatar embeds the contradictions of a developing country with high living standards, it is the second world country for migration rate, and the first for GDP and CO₂ emissions per-capita (CIA, 2015; Country Watch, 2015; IMF, 2015; WB, 2015b).

Within CSR, practices are prompted by international companies and the energy sector adherence to best practices. Furthermore, Qatar has placed great emphasis in CSR to meet the ambitious goals set by its Qatar National Vision 2030 (Kirat, 2015), which sets its path to sustainability on the four principles of economic, human, environmental, and social development (MDP, 2008).

Qatar offers great opportunities to evaluate the CSR dimensional construct. Influenced by Middle-Eastern and Islamic values, the country has recently made the headlines for the involvement in regional conflicts (Kamrava, 2013) and the FIFA 2022 World Cup (Sofotasiou, Hughes, & Calautit, 2015), especially in relation to human rights concerns for expatriate labour conditions (Amnesty, 2015). The country's endemic population scarcity created heavy dependence on expatriate workforce (Forstenlechner, 2008).

Qatar population quintupled in less than 30 years, creating a multicultural society characterised by disparity and spatial segregation (DeBel-Air, 2014). The nationality or regional origin in fact defines expatriates conditions (DeBel-Air, 2014) and social status. Expatriates constitute 87% of the population (WB, 2015a) and 94% of the workforce (QNB, 2013). Most immigrants come from south-east Asia (India, Nepal, Philippines, and Bangladesh) and the MENA region (DeBel-Air, 2014). Whilst men outnumber women, 90% expats are in working-age groups (15-64 years) (DeBel-Air, 2014). Majority of expats are short-term residents, a third medium-term, whilst less than 10% has more than 15 years of tenure (DeBel-Air, 2014). While there is scarce interaction between national groups (Naithani, 2010) bonding occurs according to class, provenience, language, religion, or profession (MoEA, 2001). Non-nationals dominate numerically in every occupation level. Expatriates include high-skilled professionals, although most are clustered in the lowest occupation categories, whilst 81% Qataris occupy white collar positions (DeBel-Air, 2014). This preamble highlights that research in Qatar has to account its contextual peculiarities, especially with regard to demographics, institutional, and socio-cultural influences.

While Galanou and Farrag (2015) analyse cultural influence over managerial practices, except for Schmidt and Cracau (2015), the studies do not investigate overall CSR perception in the country. That is the subject of this paper, which will be presented in the remaining part of the article.

5. Methodology

This study aims at exploring CSR global and *glocal* practices in Qatar valuing stakeholder and practitioner perspectives. Basing its theoretical framework on the institutional and relational theory of CSR, it accounts CSR's main actors to provide a comprehensive overview of the practice in a specific context.

Although Schwartz and Carroll (2003) developed a model to measure CSP, it subsumes philanthropy under the ethical and/or economic domain (Geva, 2008). Given discretionary responsibility's importance within culturally-bond, non-corporate-centred studies, this research specifically choose not to omit it. Being the CSR model only partially covered by Carroll's dimensions, the next techniques aimed at qualitatively appraising CSR in Qatar.

Firstly, based on the literature and secondary research of CSR definitions, the respondents were firstly asked to identify CSR so that their views can be fully understood. Secondly, respondents were asked to select the three most important CSR dimensions (in order of importance) for global and local practices. Lastly, a multidimensional scale is designed based on the work of [Fatma, Rahman, and Khan \(2014\)](#) to measure the dimensions and serve as set of control-questions using a Likert scale.

The data obtained through these quantitative and qualitative means provided extensive understanding of CSR in Qatar. The quantitative analysis framed the context of CSR, while qualitative data added depth and subjectivity. The cross-checks enhanced data validity through triangulation, combining “the specificity and accuracy of quantitative data with the ability to interpret idiosyncrasies and complex perceptions, provided by qualitative analysis” ([Zamanou & Glaser, 1994](#), p. 478). The study tested the following four hypotheses:

Hypothesis 1. CSR as a process can be universally defined by the dimensions ascribed to the discipline.

This hypothesis addresses the CSR definitional diatribe from a theory-building perspective. The CSR construct's phenomenology highlighted recurring dimensions ascribed to CSR by extant literature. By compounding the work of [Carroll \(1991a, 1991b, Chapter 12\)](#) and [Dahlsrud \(2008\)](#) with managerial practices, CSR becomes an *in fieri* process within a model eligible to be tested.

Hypothesis 2. Since CSR is influenced by contextual variables, CSR's main actors (practitioners and stakeholders) will share the same influences in a specific context.

The case study explored CSR contextual characteristics, testing the institutional theory from the perspective of its main agents in line with [Bentele and Nothhaft \(2011\)](#). The instrument investigated the micro-level. By accounting the stakeholders' viewpoint ([Fatma et al., 2014](#)) alongside the commonly investigated corporate one, the study aimed to highlight eventual congruency between the categories' perspectives. The findings thus provided a comprehensive overview of the influences that affect CSR actors in the country.

Hypothesis 3. Since CSR is influenced by contextual variables, CSR in a specific context will present variations from the mainstream trend.

This hypothesis addressed the macro-level, valuing the institutional and relational theory to appreciate contextual variables. Since the context constitutes a key differentiator ([Valente, 2012](#), p. 411), in line with the institutional theory, focus has been placed on the applicability of the CSR dimensions to Qatar and the eventual extrapolation of variations emerging from overall respondent feedback.

Hypothesis 4. Since CSR is influenced by contextual variables, the CSR dimensional model shall present both global and glocal characteristics.

Accounting cultural and institutional influences over CSR, Qatar offered a promising case study to test the CSR dimensional model applicability and detect CSR's contingency. Adopting a clear methodology, the study constructed a Qatar model consistent with a progressive conception of CSR grounded on the stakeholders, institutional, and relational theories ([Friedman & Miles, 2006](#), pp. 5-8).

Therefore, based on the literature review, this study proposes a CSR model comprising nine dimensions ([Table 2](#)).

By analysing the literature, we are able to offer a model which accounts the dimensions ascribed to the CSR discipline from 1942 to 2015. The results validated constructs of [Carroll \(1991a\)](#) and [Dahlsrud \(2008\)](#) and complemented the managerial dimension to portray CSR as a process consistent with its time contingency.

Considering the gap in a multi-layered approach to CSR, the study proposes to test the model considering macro influences. The analysis premise rests in the institutional theory, which proved appropriate to analyse CSR across countries ([DiMaggio & Powell,](#)

Table 2 – The CSR dimensional model.

1. Economic	Corporate social responsibility (CSR)
2. Legal	
3. Ethical	
4. Philanthropic	
5. Social	
6. Environmental	
7. Voluntariness	
8. Stakeholders	
9. Managerial	

1983; Kaufmann, Kraay, & Zoido-Lobaton, 1999; Lee, 2008, p. 66; Li & Filer, 2007; Li, Fetscherin, Alon, Lattemann, & Yeh, 2010; North, 1990; Scott, 2001).

Waldman et al. (2006, p. 825) suggest the existence of state/community values, an amorphous 'public responsibility' where CSR is delineated by primary involvement through stakeholders, and by secondary involvement through higher-level societal entities (Wood, 1991a, 1991b). In fact, the governance environment or the political, economic, and cultural institutions exert the greatest influence on CSR (Li et al., 2010). Consistent with the institutional theory, which suggests that organisations adopt societal values to gain contextual legitimacy (Dickson, BeShears, & Gupta, 2004), this study appreciates institutional influence on CSR practices in the distribution of power; the values of the dominant coalition; the motif of organisational requirements; the processes necessary to guarantee desired behaviour; the corporation's manageability zone; communication; and the values of non-members (Hofstede, 1980a, 1980b, pp. 28-30).

This position is supported by Belal and Momim (2009), who challenged researchers to engage a theorisation of CSR in an emerging economy that appreciates institutional factors. Nevertheless, van den Heuvel, Soeters, and Gössling (2014) indicated differences in CSR orientation within a single international organisation, challenging the application of a global strategy across national and cultural borders. The institutional theory explains this phenomenon as normative isomorphism (DiMaggio & Powell, 1983; Matten & Moon, 2006), when social units assume structures and practices considered acceptable within their context. Scholars, in fact, advise that CSR is complicated by environmental conditions (DiMaggio & Powell, 1983, p. 149; Matten & Moon, 2006; McDonald & Scott, 1997; Sharfman, Pinkston, & Sigerstad, 2000) and cultural differences (van den Heuvel et al., 2014, p. 387).

This study, however, also adopts Hofstede (1980a, 1980b) definition of culture as an interactive aggregate of common characteristics that influence a human group's response to its environment. The authors argue that individuals carry a cultural baggage or software of the mind, a collective programming that distinguishes the members of a group (Hofstede, Hofstede, & Minkov, 2010, p. 6). This comprises three levels. The universal level corresponds to human nature and it is shared by all mankind. In the collective level, mental programming is learned (Hofstede, 1980a, 1980b, pp. 22-23) as a social phenomenon shared within cultures; the last level is unique to individuals. As such, people carry several layers of mental programming corresponding to different levels of culture according to region, religion, gender, generation, social class, and organisation (Agle & Caldwell, 1999; Hofstede et al., 2010, p. 7). Since values vary across countries (Hofstede, 1984; Hofstede & Hofstede, 2001; House, Hanges, Javidan, Dorfman, & Gupta, 2004; Schwartz, 1999, 2006), ethics, business practices, decision-making, and CSR consequently change (van den Heuvel et al., 2014).

Schwartz (1999, 2006) confirmed the existence of transnational alignments (Hofstede & Hofstede, 2001; Inglehart & Baker, 2000) reflecting geographical proximity (Schwartz & Ros, 1995), analogous values, norms, practices, and institutions (Naroll, 1973). This notion is applied within the case-study along with Swedberg's (2005) economic sociology. Similarly to institutions, this research postulates that CSR is an amalgamation of culture, interests, and social relations influenced by the operational context (Aguilera, Rupp, Williams, & Ganapathi, 2007; Campbell, 2007). Within CSR, the acknowledgement of culture and religion is particularly important (Mehrdost, 2012; Munro, 2013a; Rawwas, Swaidan, & Oyman, 2005; Wood, 1991a, 1991b, p. 66). For instance, Islam prescribes a compulsory corporate and individual social responsibility (Rizk, 2008, p. 209, Chapter 11).

In summary, while the universal approach assumes value-systems' similarities across cultures (van den Heuvel et al., 2014, p. 380), culture implies adaptation to the context. Using a system and relational theory approach, data analysis variables will similarly appreciate that culture and values exist at multiple levels.

5.1. Secondary research – CSR dimensions in Qatar

Secondary research was performed to test the CSR model applicability to the case-study through the analysis of publicly available CSR definitions by practitioners and stakeholders. A deductive approach to content analysis aimed at retesting the data, concepts, academic models, and theoretical framework (Catanzaro, 1988; Marshall & Rossman, 1995), moving from a theoretical standpoint to the specific contextual variables (Burns & Grove, 2005).

Sources included two reports produced by Qatar CSR in 2013 and 2014. These reports present quotes from local managers, CSR practitioners and stakeholders, comprising multi-sector private and public companies, semi- and governmental institutions, CSOs, and influencers.

In total, 69 quotes were extracted and analysed using the CSR dimensions as a coding system. The analysis aimed at testing the CSR dimensions validity and applicability within Qatar, whilst detecting eventual variations in the light of contextual contingency. This was necessary due to the case-based exploratory approach, bound by the CSR dimensional model and the context (Miles & Huberman, 1994). Objective, in fact, is describing the phenomenon and the real-life context in which it occurs (Yin, 2003). Frequencies presented in Table 3 support the dimensions validity and applicability to the data collection instrument.

The analysis substantiates the postulate of CSR contingency to institutional and cultural factors. Qatar definitions in fact highlighted variations. Firstly, in line with literature, Islam emerged as CSR's influencer in relation to the ethical dimension, with respondents specifically indicating religion as CSR driver. Definition 21 reports "However, we can say that as a Muslim and Arab community we have known the concept of social responsibility since several centuries". Although only four definitions associated CSR to Islam, based on the literature review, the authors decided to note the characteristic aiming at further investigating the phenomenon within primary research. Secondly, as definition 28 summarises, CSR "is also a national and religious duty". CSR practices in Qatar are driven by the government agenda, mentioned by 55% definitions. A quoted source (definition four) in fact ties the corporate CSR programme to "the sustainable development of Qatar and its people in alignment with the Qatar National Vision

Table 3 – CSR dimensions within literature and qatar secondary research definitions.

CSR dimensions	Literature				Qatar			
	Yes	%	No	%	Yes	%	No	%
Economic	69	18.3%	35	5.3%	22	9.5%	45	10.3%
Legal	27	7.2%	77	11.6%	5	2.2%	62	14.2%
Ethical (Islam) [*]	38	10.1%	66	10.0%	15	6.5%	52	11.9%
Philanthropy	15	4.0%	89	13.4%	8	3.4%	59	13.5%
Social	68	18.0%	36	5.4%	52	22.4%	15	3.4%
Environmental	36	9.5%	68	10.3%	30	12.9%	37	8.4%
Voluntariness	44	11.7%	60	9.0%	25	10.8%	42	9.6%
Stakeholder	37	9.8%	67	10.1%	22	9.5%	45	10.3%
Managerial	43	11.4%	61	9.2%	16	6.9%	51	11.6%
State/Qatar	0	0.0%	104	15.7%	37	15.9%	30	6.8%
Total	377	100.0%	663	100.0%	232	100.0%	438	100.0%

^{*} Indicates Islam in relation to the Ethical Dimension as characteristic of this research.

Table 4 – CSR dimensions: mainstream and Qatar.

CSR dimensions	No.	CSR model	CSR Qatar
1		Economic	
2		Legal	
3		Ethical	(Islam)
4		Philanthropic	
5		Environmental	
6		Social	
7		Stakeholder	
8		Voluntariness	
9		Managerial	
10			State

2030". Thus, the contextual dimension "State" represents Qatar institutional factors in line with the flexibility of the model and the principle of CSR contingency (Table 4).

Secondary data provided background information for the research purpose and insights on the problem (Ghauri & Grønhaug, 2005). The analysis served as preliminary test of the CSR dimensional model, as well as background information to form the research instrument basis, as clarified in the following sections.

5.2. Sample population

The study aimed at generating a sample frame of key informants (Marshall, 1996a) in the light of two notions. Firstly, consistent with the research aim, CSR's theoretical gap, and culture influences, the study targeted respondents with proven CSR experience. Although Schmidt and Cracau (2015) recently compared Qatar and German students' CSR perspective, a key informants' method is preferred. CSR's main actors, practitioners and stakeholders, present in-depth knowledge of the issue under analysis and ensure high-quality responses (Kumar, Stern, & Anderson, 1993).

Respondents satisfy Tremblay's (1957) characteristics, being full-time employees of corporate or stakeholders' organisations in Qatar, involved in CSR at different levels (Malhotra & Birks, 2007), willing to participate in the study, and demonstrate English fluency. Furthermore, in line with Chen, Kirkman, Kim, Farh, and Tangirala (2010), all respondents experienced tenure to a common cultural context. The population is also defined in terms of nationality and organisation type (Bryman & Bell, 2011).

Given Qatar multicultural demographics, the sole representation of nationals may implicate structural bias. As such, a stratified sampling representation (Hopkins, 2000) sought to include multiple sectors, nationalities, and religions. In summary, qualitative research's sampling represented characteristics important for the research topic. Smaller samples are favoured within qualitative research aimed at analysing social behaviour (Giddens, 1990). Marshall (1996b) supports the selection of the most productive sample to answer the research question, or a 'critical reference group' (Wainwright, 1997, p. 11) characterising the universe it represents (Duncan, 1989). Furthermore, the multiple informants' technique aimed at increasing the study validity and reliability (Bagozzi, Yi, & Phillips, 1991; Seidler, 1974). Thus, although the technique exposes to potential discrepancy of feedback (Kumar et al., 1993), the researchers decided to statistically compare stakeholders and practitioners responses to comprehensively represent the case-study.

5.3. Instrumentation

Although a body of research was available in relation to CSR, no specific tool was found to support the research's theoretical account. Thus, in line with its exploratory approach, the study employed a mix-instrument which included prior models and ad hoc tools.

With regards to CSR dimensions, substantial research was conducted based on [Carroll's pyramid \(1991a\)](#) for empirical and cross-cultural studies ([Burton et al., 2000](#); [Dusuki & Yusof, 2008](#); [Jamali & Mirshak, 2007](#); [Maignan, 2001](#); [Pinkston & Carroll, 1996](#); [Schmidt & Cracau, 2015](#); [van den Heuvel et al., 2014](#)). The original instrument was [Aupperle's \(1984\)](#) questionnaire, which operationalised the four dimensions through 20 sets of four statements where respondents were asked to allocate 10 points. The psychometric characteristics of this ipsative scale ([van den Heuvel et al., 2014](#)) measured the importance attributed by respondents to the single responsibilities, minimising response bias ([Carroll, 1991b](#), Chapter 12).

5.4. Data collection methods

Sources included primary and secondary data. Secondary research tested the theoretical framework through content analysis in line with previous research, while primary data aimed at obtaining deeper understanding of CSR in Qatar. The case-study approach was developed as a means to investigate the complex social phenomenon in real-life, and was particularly appropriate when the researchers interacted with respondents ([Yin, 1984](#)). This method produced a coherent description of a perspective based on and consistent with a detailed study of the same situation ([Ward-Schofield, 1993](#), p. 202). Aligning with [Mays and Pope \(1995\)](#), the research sought to, firstly, create an account of method and data which can stand independently; and secondly, produce a plausible and coherent explanation of the phenomenon.

The selection of mix methods is supported by [Webster, Lewis, and Brown \(2014, Chapter 4\)](#), which note that qualitative research allows analysing the phenomenon's context from its main actor's perspective.¹ The technique advantages include access to the "backstage culture", the description of "behaviours, intentions, situations, and events as understood by informants" ([DeMunck and Sobó, 1998, p. 43](#)). However, it also entails potential bias related to researchers' affinity. In this sense, the selection of culturally competent participants in the topic studied alleviates potential problems ([Bernard, 1994](#); [Kawulich, 2005](#)), along with the use of systematic techniques and reflexivity ([Johnson & Sackett, 1998](#)).

5.5. Interviews

Interview is a core, effective method of data collection [Lewis, and Nicholls \(2014, p. 55, Chapter 3\)](#). Face-to-face interview is the leading means of qualitative research ([Cachia & Millward, 2011](#)), offering the flexibility ([Bryman & Bell, 2007](#)) to collect direct opinions, feelings ([Merriam, 1998](#)), perceptions, and experiences. [Galanou and Farrag \(2015\)](#) noted difficulties in qualitative research is accessing respondents, which was an initial problem with this research as well. In order to increase the potential response rate and facilitate data collection during the summer and the Islamic month of Ramadan, respondents were also offered to fill the questionnaire via email or telephone. Considering such difficulties and the cultural background ([Lim, Tayeb, & Othman, 2011](#)), the authors identified key informants through the analysis of local media and corporate websites to enable identification of organisations involved in CSR, a professional search engine (LinkedIn) to identify candidates that met research requirements, and snowball sampling ([Heckathorn, 2011](#)).

Candidates were firstly contacted by phone or email, and then a formal introductory email presenting the research aim was sent to individuals, asking availability for an in-depth interview. The interviews consumed an average of 45-60min, were conducted in English and transcribed, although respondents demonstrated reluctance to audio-recording. In total, 44 interviews were performed, involving an equal number of practitioners and stakeholders (22). A total of 100 e-questionnaires were distributed, with 15 usable responses received, and 28 face-to-face interviews and one telephone interview were completed.

Due to the limited data availability on the CSR dimensions included within this study, a semi-structured questionnaire method was selected. Semi-structured interviews were preferred when interviewing professionals and as a midway between the extremes of formality/informality, or standardisation/un-standardisation ([Bernard, 2000](#); [Jamali & Mirshak, 2007](#)). The final instrument included four sets of questions: [Smith, Wokutch, Harrington, and Dennis \(2001\)](#) questionnaire on Carroll's dimensions, CSR definition, CSR dimensions, and demographics.

[Extra's \(2010\)](#) criteria for multicultural society (nationality, ethnicity, birth country, language, and religion) were used with the exclusion of ethnicity and birth country, due to cultural sensibility, and language, as disconnected from the research topic. Specific questions such as tenure in the country and CSR, job position, and educational level aimed at framing the key informants' sample. Response options included an ipsative scale, force-choice answers, open feedback, and a Likert scale expressing agreement-disagreement on a five points scale. Control questions prompted internal consistency and the interrelatedness of question sets ([Ritter, 2010](#)). The questionnaire data combined with qualitative discursive feedback provided sufficient depth to allow mix-methods analysis and obtain a statistically viable dataset.

¹ The researchers' journal contains the observations noted throughout the data collection process. The practice allows increased awareness of eventual distortions or inaccuracies ([Marshall & Rossman, 1995](#)), improving data collection and interpretation ([DeWalt & DeWalt, 2002](#), p. 8). The journal is available upon request.

6. Data analysis and results

This study examined a sample comprising 44 statistical units, 22 practitioners and 22 stakeholders. The sample, composed of 57% females and 43% males, is concentrated in the 26–45 years *age group*, representing a proficient segment of experts. With regards to age group' gender distribution; male sample is uniformly distributed, while females concentrate within 26–45 years. The comparative analysis between *education* and *gender* variables denotes a uniform distribution within a highly educated sample. The variable *nationality*, reflecting respondents' passport, and the provenience region, record Qatar's multiculturalism, i.e. participants come from MENA countries (39%), UK (30%), America (16%), Europe (11%), and Asia (4%).

Since the variable *religion* shows an important difference (practitioners are mostly Christians, while stakeholders are Muslims), the interactions with *nationality* were calculated to pursue an enhanced data interpretation. While Qataris are all Muslims, Anglo-Americans show homogeneous distribution with an inverse relation between Muslims and Christians: British group is mainly Christian, while the American one seemed influenced by birth nationality.

In the light of Qatar's multiculturalism and to frame the key informant sample with a contextual exposure (Chen et al., 2010), the variable *tenure in the country* revealed that respondents' majority is non-native with multiyear experience in Qatar. The "6 to 10 years" and "more than 10 years" levels correspond to 26% each; 23% interviewees are Qatari, 18% lived in Qatar for less than 5 years, while only one respondent since a year.

Furthermore, *organisation type* comprises private corporations (35%), governmental (24%), semi-governmental institutions (14%), public-owned organisations (12%), and foundations (7%). The most relevant concentration lies in the energy sector (33%), followed by education (31%), and philanthropic/social (8%). Finally, the *involvement in CSR* and *job position* variables further framed the key informant characteristic. While respondents cover the position of senior manager (33%), senior officer (24%), middle-level manager (22%), officer (12%), or junior manager (5%), all demonstrated involvement in Qatar CSR and especially in regards to CSR projects (43%) and CSR work (50%). Practitioners' CSR professional tenure (50% respondents) mainly lies in the 2 to 5 years level (64%). The deriving sample proves to serve the purpose of the study. It combines homogeneous age and educational levels, multiculturalism, a proficient residence tenure, multiple sectors, organisations, job positions, and CSR awareness, allowing capturing the phenomenon gradations in line with the research method.

6.1. Carroll's dimensions

Following Smith et al. (2001), this study sought to understand Carroll's CSR dimensions as seen by practitioners and stakeholders aiming to portray CSR practices in the country using an established model, which elicits comparisons with previous research. We elaborate descriptive statistics on a scale means calculated by averaging the total points awarded to each CSR dimension (Table 5). The main difference observed is that practitioners and stakeholders value economic and ethical responsibilities differently, at the top of their respective pyramids (Table 6).

Observing Cronbach's alpha and Peterson's (1994) meta-analysis, we assert that the magnitude of Cronbach's alpha attributed to legal dimension (in both groups) falls within the range (mayor or equal to 0.70), while in the other three dimensions Cronbach's alpha denotes low internal coherence. Furthermore, practitioners showed moderate negative correlation between legal and economic dimensions, ethical and economic dimensions, and discretionary and economic dimensions within high significance level. However, acceptable levels of reliability depend on the purpose of the instrument (Suhr & Shay, 2009). For research purposes and early research stages, Nunnally (1978) and Sekaran (1992) advised that reliability can be as low as 0.50–0.60. The ANOVA test did not detect differences among interviewees group (Table 7), supporting the sample key informant' characteristics and the hypothesis according to which CSR actors are similarly influenced by the context.

Furthermore, the one-way ANOVA analysis on respondents' dimensions preferences according to *religion* shows differences in the economic ($p < 0.05$), ethical ($p < 0.1$) and discretionary ($p < 0.05$) dimensions, and no difference in the legal one (Table 8).

Table 5 – Scale mean, standard deviation, and Cronbach's alpha.

Category/dimensions	Obs.	Scale mean	SD	α
Practitioners				
Economic	22	30.73	12.71	0.31
Legal	22	23.5	6.5	0.75
Ethical	22	24.32	7.09	0.68
Discretionary	22	19.55	5.40	0.68
Stakeholders				
Economic	22	27	10.32	0.09
Legal	22	23.5	5.00	0.78
Ethical	22	28.09	6.90	0.49
Discretionary	22	18.82	7.44	0.63

Table 6 – Pearson's correlation.

Category/dimensions	Economic	Legal	Ethical	Discretionary
Practitioner				
Economic	1.000			
Legal	-0.56*	1.000		
Ethical	-0.68*	-0.06	1.000	
Discretionary	-0.67*	0.14	0.37	1.000
Stakeholder				
Economic	1.000			
Legal	-0.18	1.000		
Ethical	-0.72*	0.13	1.000	
Discretionary	-0.64*	-0.34	0.24	1.000

* Level of significance 0.05.

Table 7 – ANOVA – practitioners and stakeholders.

Dimensions	F	p-Value
Economic	1.14	0.2918
Legal	0.00	1.000
Ethical	3.20	0.0808
Discretionary	0.14	0.7125

Table 8 – ANOVA – religion.

Scale	Obs.	Mean	F-value
Economic			
Muslim	20	26.2	3.27**
Christian	17	33.94	
Other	6	22.67	
Legal			
Muslim	20	24.55	1.24
Christian	17	23.47	
Other	6	20.33	
Ethical			
Muslim	20	26	2.99*
Christian	17	24.59	
Other	6	32.5	
Discretionary			
Muslim	20	21.35	4.34**
Christian	17	15.94	
Other	6	21.83	

** $p < 0.05$.

Moreover, the variable *religion* within both categories noted only a significant difference (Table 9), the discretionary dimension within stakeholders ($p < 0.05$). Similarly, the variable *nationality* (Appendix IX) shows no statistical differences except for the economic dimension in the stakeholders group. This may be explained by the notion that stakeholders work in a non-profit organisations involved in charitable and social activities. R28 in fact stated: “however I am biased, I am a non-profit organisation”.

The CSR literature suggests that religion influences respondents' preference towards Carroll's dimensions (Atan & AbdulHalim, 2011). For example, certain authors (Angelidis & Ibrahim, 2004; Conroy & Emerson, 2004; Dusuki & Yusof, 2008) reported that religiosity links to higher ethical and lower economic dimensions. This trend is not confirmed within our overall respondents' data, at least not for the Muslim group. However, Atan and AbdulHalim (2011) studied religion within Carroll's pyramid specifically including “Islamic values” as a dimension. While the purpose of this study was capturing respondents' perceptions, mentioning Islam could have entailed social desirability biases (Nancarrow, Brace, & Wright, 2001).

Our results present no significant differences among the religious groups' dimensions; however, religion influenced respondents in relation to philanthropy, regarded especially by Muslims practitioners. R13 said: “We're in business to get money but also to be ethical, because you need to give back, in our religion this is important”. On the other hand, R7 advised that

Table 9 – ANOVA – type and religion of respondents.

Scale	Obs.	Group	Scale mean	F-value
Practitioner Economic	8	Muslim	25.5	1.07
	14	Christian	33.7	
	1	Other	34	
Legal	8	Muslim	25.13	0.4
	13	Christian	22.69	
	1	Other	21	
Ethical	8	Muslim	24.75	0.06
	13	Christian	23.92	
	1	Other	26	
Discretionary	8	Muslim	22.75	2.54
	13	Christian	17.69	
	1	Other	18	
Stakeholder Economic	12	Muslim	26.67	2.37
	4	Christian	34.75	
	5	Other	20.4	
Legal	12	Muslim	24.17	1.74
	4	Christian	26	
	5	Other	20.2	
Ethical	12	Muslim	26.83	2.25
	4	Christian	26.75	
	5	Other	33.8	
Discretionary	12	Muslim	20.42	4.72**
	4	Christian	10.25	
	5	Other	22.6	

** $p < 0.05$.**Table 10 – Literature, Qatar, and interview CSR definitions: dimensions frequencies.**

CSR dimensions	Literature				Qatar [*]				Interview (CSR) [*]			
	Yes	%	No	%	Yes	%	No	%	Yes	%	No	%
Economic	69	18.3%	35	5.3%	22	9.5%	45	10.3%	8	7.9%	35	10.6%
Legal	27	7.2%	77	11.6%	5	2.2%	62	14.2%	2	2.0%	41	12.5%
Ethical (Islam) [*]	38	10.1%	66	10.0%	15	6.5%	52	11.9%	14	13.9%	29	8.8%
Philanthropy	15	4.0%	89	13.4%	8	3.4%	59	13.5%	4	4.0%	39	11.9%
Social	68	18.0%	36	5.4%	52	22.4%	15	3.4%	31	30.7%	12	3.6%
Environmental	36	9.5%	68	10.3%	30	12.9%	37	8.4%	9	8.9%	34	10.3%
Voluntariness	44	11.7%	60	9.0%	25	10.8%	42	9.6%	6	5.9%	37	11.2%
Stakeholder	37	9.8%	67	10.1%	22	9.5%	45	10.3%	11	10.9%	32	9.7%
Managerial	43	11.4%	61	9.2%	16	6.9%	51	11.6%	13	12.9%	30	9.1%
State	0	0.0%	104	15.7%	37	15.9%	30	6.8%	3	3.0%	40	12.2%
Total	377	100.0%	663	100.0%	232	100.0%	438	100.0%	101	100.0%	329	100.0%

^{*} Indicates Islam in relation to the Ethical Dimension as characteristic of this research.

“philanthropy takes a big deal in Qatar”, and R28 noted “a culture of giving which is different from philanthropy”. Furthermore, respondents advised that “CSR in Qatar currently has a narrow perspective despite the breadth of the National Vision” (R36), and that companies “step outside CSR in terms of everything, it becomes philanthropy and this is a frustrating and an interesting point” (R42). Overall, the results entail that practitioners and stakeholders share a common view of CSR, proving to be key informants on the subject, and that contextual CSR influences are commonly shared.

6.2. CSR definitions

The research methodology applied the CSR dimensional model as a coding scheme to three sets of CSR definitions: Literature (104), Qatar (69) and Interview (43). The analysis of frequencies and a t-test compared the three groups by identifying with a dummy variable (0=absent, 1=present) the presence of a dimension within each definition. The summary of results is available in [Tables 10 and 11](#).

Table 11 – Literature, Qatar, and interview CSR definitions: dimensions prioritisation.

Literature		Qatar		Interview (CSR)	
Economic	18%	Social	22.4%	Social	30.7%
Social	18%	State	15.9%	Ethical (Islam)*	13.9%
Voluntariness	12%	Environmental	12.9%	Managerial	12.9%
Managerial	11%	Voluntariness	10.8%	Stakeholder	10.9%
Ethical	10%	Economic	9.5%	Environmental	8.9%
Stakeholder	10%	Stakeholder	9.5%	Economic	7.9%
Environmental	10%	Managerial	6.9%	Voluntariness	5.9%
Legal	7%	Ethical (Islam)*	6.5%	Philanthropy	4.0%
Philanthropy	4%	Philanthropy	3.4%	State	3.0%
State	0%	Legal	2.2%	Legal	2.0%

* Indicates Islam in relation to the Ethical Dimension as characteristic of this research.

Table 12 – Literature, Qatar, and interview CSR definitions: p-value.

CSR dimensions	Literature vs interview p-Value	Qatar vs interview p-Value	Literature vs Qatar p-Value
Economic	0.0625	0.0657	0.0001
Legal	0.0491	0.348	0.009
Ethical	0.3131	0.0005	0.0039
Philanthropy	0.000	0.000	0.0157
Social	0.0881	0.8993	0.1698
Environmental	0.4706	0.8346	0.2962
Voluntariness	0.0468	0.139	0.974
Stakeholder	0.726	0.5675	0.8095
Managerial	0.8375	0.0772	0.0813
State	-	0.0009	

Table 13 – CSR dimensions: literature and Qatar frequencies.

Literature		Qatar CSR model (interview)	
Economic	18.3%	Social	17.1%
Social	18.0%	State	16.1%
Voluntariness	11.7%	Ethical (Islam)	12.2%
Managerial	11.4%	Economic	10.7%
Ethical	10.1%	Philanthropy	9.8%
Stakeholder	9.8%	Managerial	9.3%
Environmental	9.5%	Environmental	8.8%
Legal	7.2%	Stakeholder	8.3%
Philanthropy	4.0%	Voluntariness	5.4%
		Legal	2.4%

The dimensions prioritisation varies: the social dimension presents higher values within Qatar secondary and primary definitions, whilst the State dimension greatly differs between Qatar and Interview group. As stated in the literature review, this may be explained by the social desirability of responses within public releases (McGuire, Sundgren, & Schneeweis, 1988). Furthermore, Table 12 presents the following differences: between Literature and Interviews on economic ($p < 0.1$), legal ($p < 0.05$), philanthropy ($p < 0.001$), social ($p < 0.1$), and voluntariness ($p < 0.1$); between Qatar and Literature on economic, legal, and ethical ($p < 0.001$); between Qatar and interviews ($p < 0.01$) on ethical, philanthropy, State, economic, and managerial dimensions ($p < 0.05$) (Table 13).

6.3. CSR dimensions: Likert scale

Respondents were asked to express agreement-disagreement on a five-point scale on statements linked to the ten Qatar dimensions. Firstly, a descriptive statistics detected mean, standard deviation, and minimum/maximum for each answer. Then, a factor analysis grouped the answers to detect the emerging dimensions: voluntariness, environmental, managerial, legal, philanthropy, ethical, social, and State. Furthermore, we elaborated the single emerging dimensions reference to respondent type and religion through ANOVA test. The variations included: voluntariness differs between practitioners/stakeholders and religion; managerial and philanthropic dimensions showed differences between religions; similarly, within state dimension, religion differed on a specific question "support the government in achieving common goals". Although mainly sought as control-

questions, these results support previous findings, highlighting cultural and religious influences over CSR dimensions preference. The results are available in [Appendix A](#).

6.4. CSR Global and Glocal dimensions: mainstream and Qatar comparison

Within the questionnaire, respondents were asked to identify the three CSR mainstream and Qatar dimensions in order of preference. State (45%) followed by philanthropy (20%) and voluntariness (10%) are the main Qatar CSR dimensions, whilst mainstream practices see ethical and social (17%), followed by voluntariness, managerial, and philanthropy (12.2%).

Within the first preference in Qatar, we note a strong difference ($p < 0.05$) in the state dimension, indicated by 45% respondents. For the other dimensions, we observe a similar trend: respondents identify different CSR dimensions respectively in Qatar and mainstream CSR, suggesting the existence of contextual influences and supporting a *glocal* approach in the country as outlined in the corresponding hypothesis. The different approach was also noticed within qualitative responses. Only one respondent

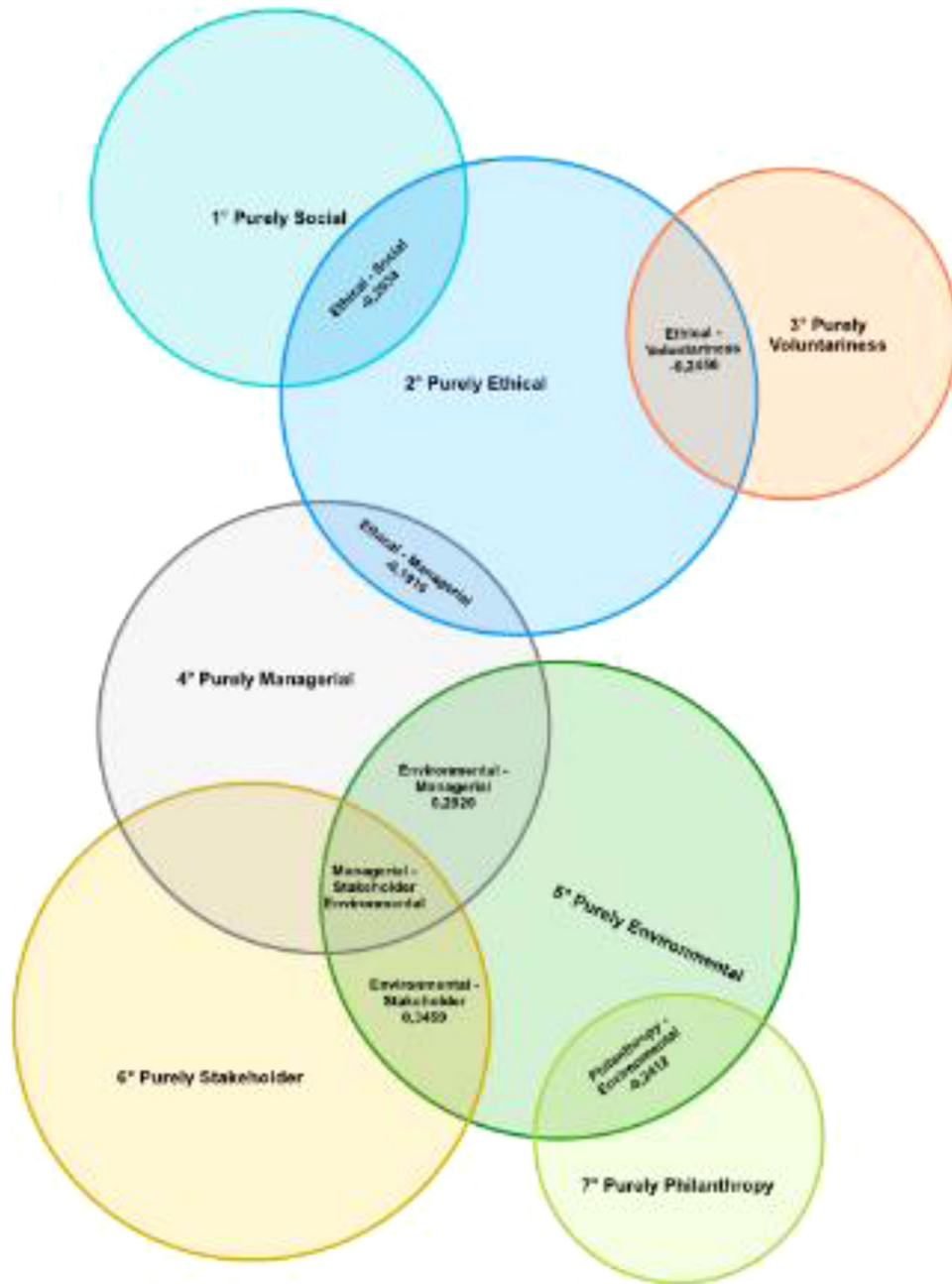


Fig. 1 – CSR dimensional model– literature. Similarly, based on the respondents' CSR general definitions, Fig. 2 presents the mainstream CSR practice from a Qatar perspective. While confirming the validity of the CSR dimensional model, the diagrams comparison appropriately highlights the different incidence of the dimensions according to the context, further endorsing a CSR *glocal* approach in Qatar.

maintained the same dimensions prioritisation for general CSR and Qatar. R28, referring to the CSR general dimensions, stated: "In Qatar these elements would be extremely important [. . .] you need to consider that CSR here is not highly developed". R23, R40 and R29 specified that: "here a definition of CSR is different" (R29), while "the misunderstanding of CSR is visible" (R41).

6.5. Qualitative feedback

Qualitative feedback further clarified the elements emerged within the previous sections. Ten respondents specifically link Islam to CSR, whilst philanthropy is a debated dimension. While "a lot of CSR starts with philanthropy" (R19), R38 notes that "in Qatar there is misunderstanding of what CSR is about. Here it is all about philanthropy", which "links to Islam [. . .] as a pillar of their society not only religion" (R3). "Religion is highly considered within CSR" (R42), and there is a "tendency to make corporate CSR and religious contributions coincide" (R9).

With regard to the state dimension, R25 notes: "unfortunately CSR is great as linked to the four pillars of QNV, but that's the sole goal. The vision is right but all projects are done to get boxes ticked off . . ." In fact, "there is competition among companies to show more. To whom? To the Government" (R2). On the other hand, "CSR in Qatar currently has a narrow perspective despite the breadth of the Vision" (R36), and "CSR must align with national goals so there is a concerted effort towards shared goals. Qatar is still an emerging state developing socially to form its own identities" (R43). In addition, 25 respondents (56% of the sample), expressed opinions on CSR drivers. This analysis reveals additional facets of Qatar CSR practices, further confirming cultural and institutional influences. Whereas philanthropy links both to religion and an initial CSR stage (Rangan, Chase, & Karim, 2015), organisations are seen to pursue CSR to obtain visibility and show compliance with the state's agenda.

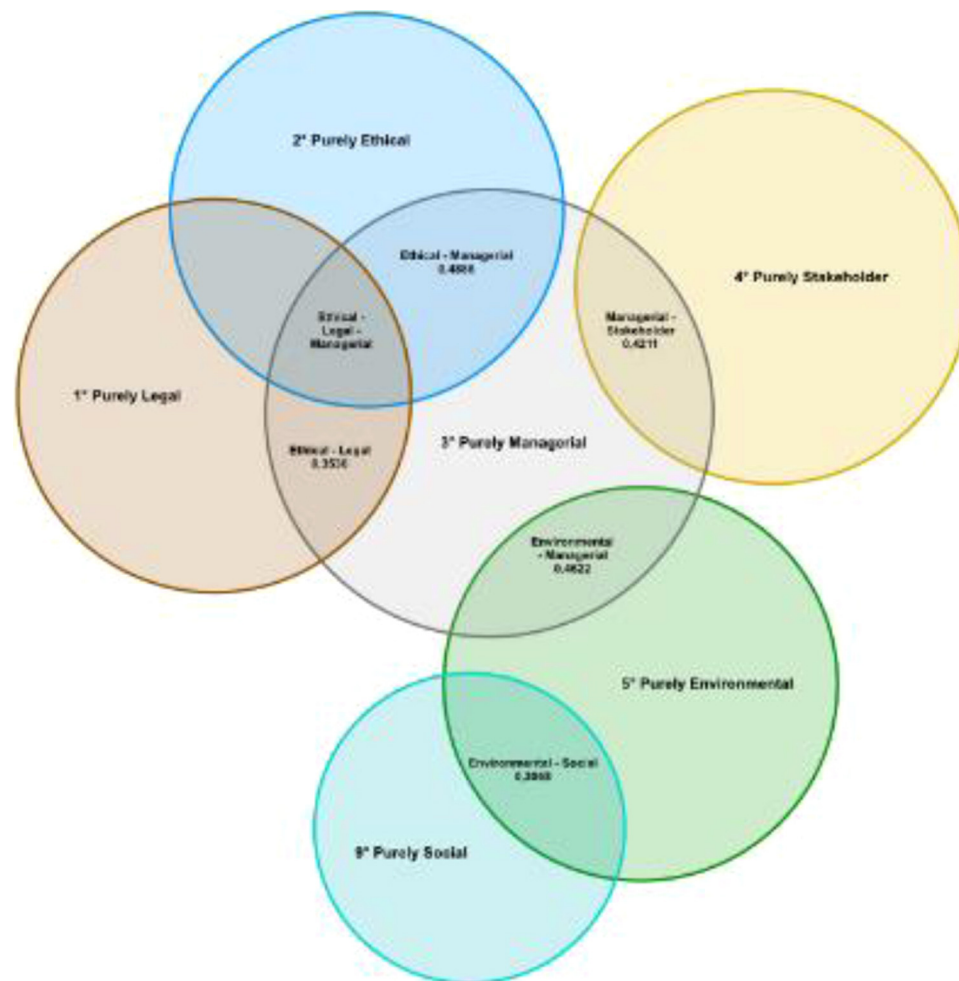


Fig. 2 – CSR dimensional model– interview’ CSR definitions. The six dimensions emerging from the interview CSR definitions clarify the peculiar vision of CSR mainstream practices in Qatar. In order to appreciate the entirety of the CSR dimensions identified within the study primary results, another diagram presents the overall Qatar CSR model (Fig. 3).

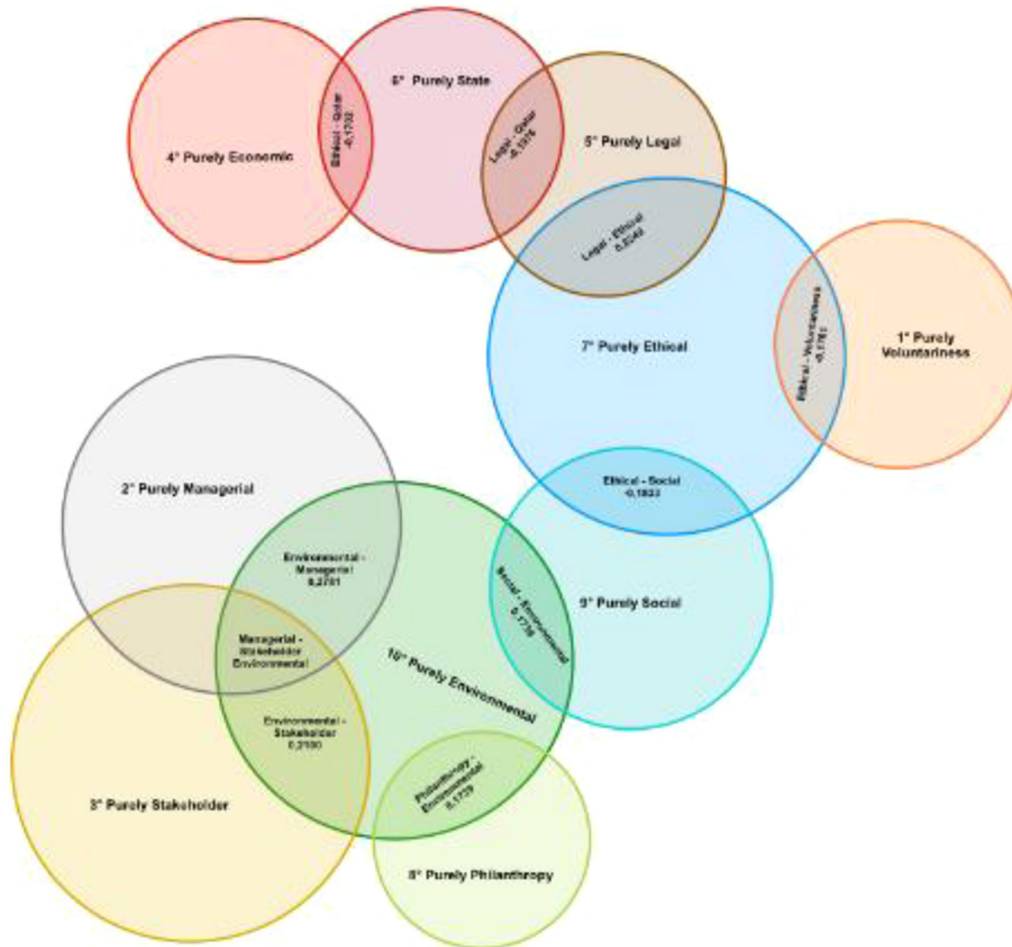


Fig. 3 – CSR dimensional model – Qatar CSR practices. The ten-dimension Qatar CSR model reflects the practice in Qatar accounting the dimensions ascribed to the discipline by local respondents. The model is also presented in the form of a pyramid, using means to elaborate the scale order through Pearson's correlation (Fig. 4). Such order is reversed compared to Carroll's pyramid: most relevant dimensions identified in Qatar are at the top of the figure.

6.6. Representing the CSR dimensional model

Further to the data analysis, the study presents a CSR dimensional model consistent with the study theoretical asset. Firstly, we present the frequencies relevant to the dimensions highlighted in the literature and Qatar interviews.

Consistent with the study aim to provide a practical tool to support CSR's understanding and management function, Venn diagrams are selected in line with [Schwartz and Carroll \(2003\)](#) in their capacity of graphic organisers that visually report the complex relationships among dimensions ([Joyce, 2008](#)). Based on the mainstream CSR definitions, [Fig. 1](#) represents the CSR seven-dimension model according to literature by calculating the dimensions interactions through Pearson's correlation ([Figs. 2-4](#) and [Graph 1](#)).

Hypothesis 1. CSR as a process can be universally defined by the dimensions ascribed to the discipline.

Firstly, the analysis indicates that CSR can be described using a model drawn on the dimensions ascribed to the discipline within its evolution in the past decades. Results in fact show that the nine CSR dimensions derived from [Carroll \(1991a, 1991b, Chapter 12\)](#), [Dahlsrud \(2008\)](#), and [Wood \(1991a, 1991b\)](#) recurred both in literature, and Qatar primary and secondary research definitions. Overall, the framework presented is a proficient tool to assess CSR practices in general and a reference for academia and practitioners. However, the correlation highlighted a seven-dimension model, which necessitates further investigation in order to detect the actual global CSR status and serve as a benchmark for future research.

Hypothesis 2. Since CSR is influenced by contextual variables, CSR's main actors (practitioners and stakeholders) in a specific context will share the same influences.

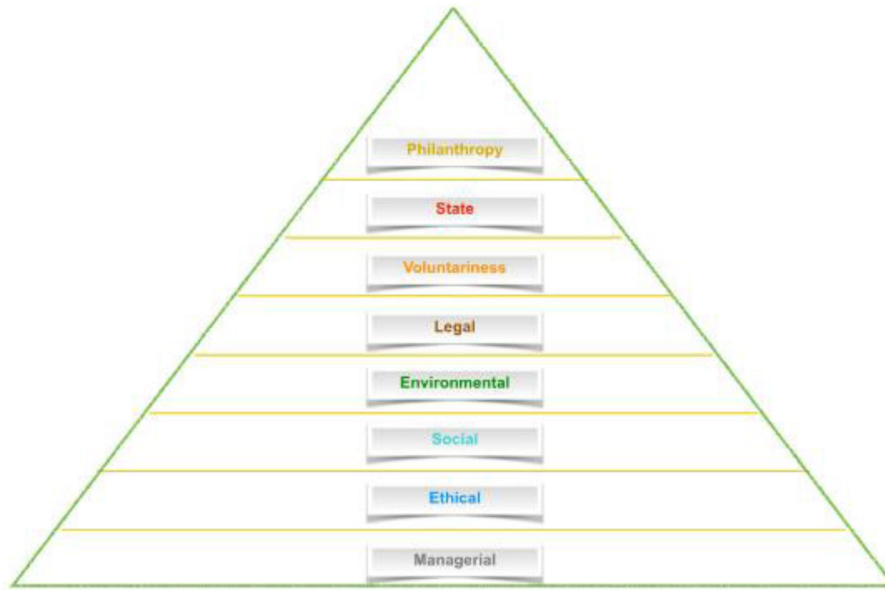
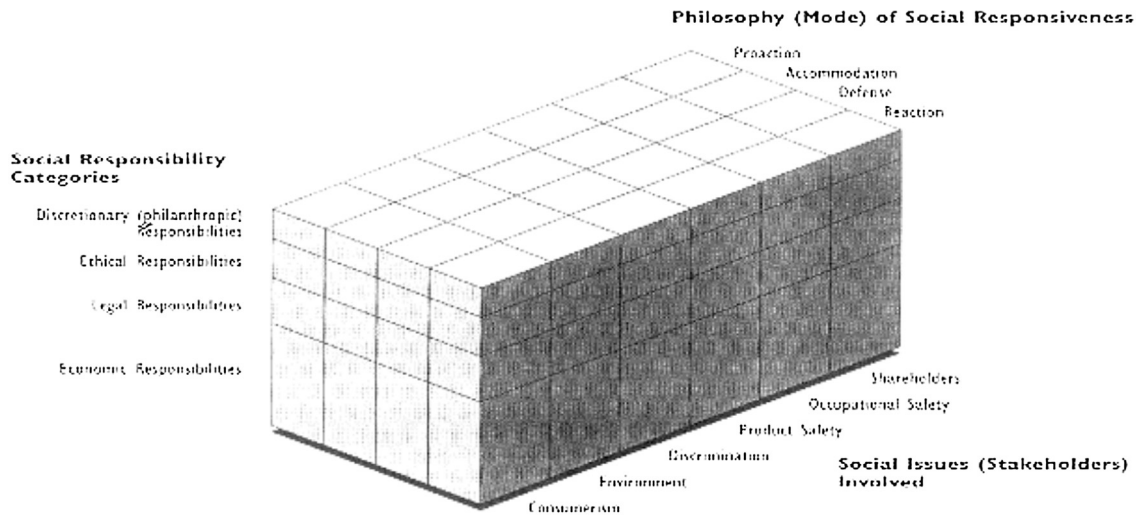


Fig. 4 – CSR dimensional model– The Qatar CSR pyramid conceptual framework discussion and interpretations.



Graph 1 – The CSP model.
Source: Carroll (1991b, Chapter 12)

The primary goal of this paper was to denote CSR contextual variations from mainstream theory accounting the main influencers ascribed by literature, nominally cultural and institutional factors. Focusing on a key informant sample, the research accounted corporate practitioners and stakeholders to elicit high-quality responses. As described earlier, respondents are involved in CSR practices and represent a proficient proportion of the national socio-economic scenery. Overall, the comparison with previous research in Qatar (Schmidt & Cracau, 2015) showed minimal differences, demonstrating that, within Carroll’s dimensions, Qatar respondents share a common view of CSR. Relevant to the CSR dimensions proposed by this study, stakeholders and practitioners showed minimal variations, supporting the postulate that CSR actors in a specific context share the same influences. Thus, CSR’s contextual contingency is confirmed by the data uniformity.

However, while the variable nationality did not present disparities, confirming the theory of isomorphism, religion exposed differences in relation to the philanthropic dimension. The results support the study theoretical account on two levels. Firstly, CSR contextual contingency is reinforced by its actors sharing the same influences in line with the institutional theory. Secondly,

culture influences CSR practices, although cultural perceptions are homogeneous among respondents, religion emerges as per se qualitative variable which requires further attention as highlighted by [Dusuki and Yusof \(2008\)](#) and [Angelidis and Ibrahim \(2004\)](#).

Hypothesis 3. Since CSR is influenced by contextual variables, CSR in a specific context will present variations from mainstream trend.

Results bring evidences to support CSR contingency to contextual variables. CSR in Qatar in fact presents variations from the mainstream trend, especially through the presence of the dimension state. Furthermore, contextual dynamics influence emerges also within variations in the dimensions incidence and prioritisation, as visually indicated by the corresponding diagrams. The relational anthropology notion applied to the relationships between corporations and stakeholders ([Bowie & Werhane, 2005](#)), and between these agents and their context, proved successful. Thus, the results support [Bentele and Nothhaft \(2011, p. 208, Chapter 11\)](#) according to which CSR is a social construct created by its agents and the context. Hence, the contingency to cultural and institutional influences effects variations from the mainstream trend.

Hypothesis 4. Since CSR is influenced by contextual variables, the CSR dimensional model shall present both global and local characteristics.

The Qatar CSR model emerging from the data presents both a *glocal* (state) and global characteristics whose incidence is contingent to the operational context. Although results confirm the validity of the CSR dimensions as constituents of a broader, dynamic construct, contingency emerges as an utmost characteristic which deserves further investigation. The Qatar CSR model represents a photography of practices in the country at a given time, and serves as reference for policy-makers and practitioners in the promotion of communication and strategy-setting functions.

7. Conclusion

The findings of this study align with literature, clearly indicating that a one-size-fits-all CSR approach shall take into account contextual characteristics in relation to time and space, providing implications for corporations and governments in the implementation of their CSR agendas. Whilst CSR presents common characteristics represented by universal dimensions, contextual influences in relation to institutional and cultural factors shall be accounted for in the implementation of CSR across national borders, and especially within MENA region.

As indicated in the results, Qatar CSR practices present similarities and variations from mainstream practice. For example, whilst societal dimension is highly regarded both globally and *glocally*, the state or institutional factors play a vigorous role in shaping and directing CSR. This notion contributes to a deeper understanding of the relationship between CSR and the governance environment highlighted by [Li et al. \(2010\)](#) and institutional theorists. Thus, in line with [Jamali and Mirshak \(2007\)](#) and [Bentele and Nothhaft \(2011\)](#), the study confirms that CSR is moulded by specific national and institutional realities as well as global practices.

With regards to cultural and religious influence, results align with previous research ([Schmidt & Cracau, 2015](#)), detecting the incidence of socio-ethical elements through the prevalence of philanthropy within the macro-region ([Brammer, Jackson, & Matten, 2012](#); [Jamali & Mirshak, 2007](#); [Munro, 2013a](#)) and indigenous ethos ([Galanou & Farrag, 2015](#); [Schmidt & Cracau, 2015](#)).

Although a successful CSR strategy shall comprehend basic or global dimensions, corporations and governments shall appreciate contextual differences, both at regional and country level, in the promotion of CSR. Particularly, in line with [Hofstede \(1980a, 1980b\)](#) and [Munro \(2013a\)](#), cultural and religious elements are critical to the promotion and understanding of the practice. The results thus provide implications for corporate communication strategies, management, and policy-making. From one hand, the model allows capitalising cultural influences to ensure enhanced buying-in from local stakeholders. From the other, it allows corporations appreciating local practices and accordingly tailoring appropriate strategies.

Since CSR is considered particularly important in developing countries, and progress requires systematic understanding and planning ([Jamali & Mirshak, 2007](#)), the CSR dimensional model application to specific contexts provides a valuable tool to assess and monitor practices, as well as the basis for strategic planning. As Qatar is investing in sustainability and social responsibility, the CSR dimensions assessed over time could help monitoring and evaluating progresses against the national agenda. As such, the CSR model and the study findings open the opportunity for companies and governments not only to set their programme according to global and contextual elements, but also to analyse the sophistication and facets of their CSR involvement through longitudinal studies, in order to monitor performance and consistently target their strategic goals.

The results of this study and its implications advocate further research in various fields. The findings support the importance of valuing culture and religion within CSR, especially in the MENA region. However, CSR motifs and drivers in a specific time or context shall be further investigated to develop specific managerial implications. Conversely to [Munro \(2013a\)](#), which observed a lack of governance understanding as opposed to philanthropy and community in the Middle East, Qatar respondents appreciate the managerial dimension almost equally to the philanthropic one, whilst preserving it as part of their culture. Furthermore, although philanthropy is noted as a fundamental CSR dimension, respondents associate it to the religion, but also to an early stage of the development. In this sense, while supporting current knowledge and promoting a new framework to assess the discipline the study also offers an enhanced opportunity to comprehensively detect CSR's evolutionary stages. Although Western world is

believed to possess the deepest understanding of CSR practices, the analysis of other contexts through the dimensional model may facilitate the detection of different stages in connection to the prioritisation of specific dimensions.

Respondents in our study rated stakeholders particularly low as occurred to [Munro \(2013a\)](#), while legal and voluntariness dimensions rated the lowest. Although our study has focused on CSR in Qatar, future research may examine its peculiar demographics, analysing how different regional or national groups individually interpret the CSR dimensions.

This study does not challenge the application of a one-size-fits-all approach, in fact it demonstrates that Qatar respondents recognise the global CSR dimensions as relevant to their country. According to [We are Social \(2015\)](#), 42% of the world seven billion population and 36% in MENA have access to Internet; while in Gulf countries the percentage reaches 90%. The implication for managers and communicators is expanding, evaluating, or targeting CSR cultural and institutional differences to ensure enhanced stakeholders' buying-in. Most companies practice a multifaceted version of CSR whilst they are hampered by poor coordination and a lack of logic in implementing CSR strategically ([Rangan et al., 2015](#)).

Since the global public not only expects, but requires corporations to be responsible ([Prinz & Stokes, 2014](#)), there is an increasing pressure to dress up CSR as a business discipline which delivers results through appropriate tools, whereas support from executive management is critical to success ([Rangan et al., 2015](#)). Since CSR is a highly debated whilst diffused discipline, the model clarifies its construct in a simple and visual fashion, providing a managerial tool that can help understanding its construct and facilitating CSR's assessment and implementation within organisations. In line with [Munro's findings \(2013a\)](#), this study confirms that CSR understanding is enhanced by listing its components and appreciating that different contexts present peculiar characteristics.

Hence, the CSR dimensional model enhances the discipline understanding, and serves as basis to design, assess, monitor, and evaluate practices at corporate, national, and regional level. However, further research shall identify a best practice or global dimensional model to serve as benchmark, whilst national and cross-countries variables shall enrich literature and provide corollaries in relation to CSR time and contextual contingency.

Conflicts of interest

The authors declare that they have no conflicts of interest.

Appendix A. The composition of interviews

Type	Responses	%
Face to face	28	64%
Email	15	34%
Telephone	1	2%
Total	44	100%

A.1. ANOVA – respondent type and religion-voluntariness

Statements	Respondent type			Religion			
	Mean practitioner	Mean stakeholder	F-value	Mean Muslim	Mean Christian	Mean Other	F-value
<i>Voluntarily recognise its social responsibility</i>	3.82	4.52	7.19**	4.4	3.76	4.5	2.87**
<i>Voluntarily embed CSR within its corporate agenda</i>	4.09	4.33	0.71	4.3	4	4.5	0.79
<i>Participate in voluntary activities in the field of CSR</i>	3.82	4	0.5	4.1	3.65	4	1.41

A.2. ANOVA – respondent type and religion-managerial

Statements	Respondent type			Religion			
	Mean practitioner	Mean stakeholder	F-value	Mean Muslim	Mean Christian	Mean Other	F-value
<i>Embed CSR as a business and managerial practice within its corporate agenda</i>	4.36	4.29	0.13	4.05	4.53	4.67	3.16*
<i>Establish a managerial system to embed CSR concerns</i>	4.41	4.29	0.31	4.1	4.53	4.67	2.48*

A.3. ANOVA– respondent type and religion– philanthropy

Statements	Respondent type			Religion			
	Mean practitioner	Mean stakeholder	F-value	Mean Muslim	Mean Christian	Mean Other	F-value
Engage in philanthropy contributing to such cause as the art, charity, and social services	3.5	3.9	2.46	4.05	3.29	3.67	4.07**
Participate in voluntary and charitable activities within their local communities	3.86	3.9	0.04	4.15	3.65	3.67	2.99*

A.4. ANOVA– respondent type and religion– ethical

Statements	Respondent type			Religion			
	Mean practitioner	Mean stakeholder	F-value	Mean Muslim	Mean Christian	Mean Other	F-value
Play a role in society that goes beyond profit generation	4.36	4.76	4.13**	4.55	4.53	4.67	0.09
Recognise and respect new or evolving ethical and moral norms adopted by the society	4	4.14	0.4	4.1	4.18	3.67	1.1

A.5. ANOVA– respondent type and religion– state

Statements	Respondent type			Religion			
	Mean practitioner	Mean stakeholder	F-value	Mean Muslim	Mean Christian	Mean Other	F-value
Consider government priorities in its corporate agenda	3.86	3.52	2.13	3.7	3.71	3.67	0.01
Engage with local government to achieve common goals	4	4.19	0.59	4.3	3.70	4.5	3.79**

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