



Corporate Social Responsibility Reporting Within Kuwaiti Top 100 Corporations: CSR Issues, Targeted Stakeholders and Reporting Standards

Dr. Manaf M. Bashir*

Abstract:

Corporate social responsibility (CSR) has become a way for corporations to meet the expectations of different stakeholders about economic, social and environmental issues. It has become indispensable for an organization's success and positive image and reputation. Employing the stakeholder theory, the purpose of this research is to analyze CSR content of leading Kuwaiti corporations. It attempts to identify the issues and stakeholders of the CSR and whether corporations are following CSR reporting standards. By analyzing websites, annual and CSR reports of the top 100 Kuwaiti corporations, this study found low mentions of the CSR issues and even lower mentions of stakeholders. Environmental issues were among the least mentioned. "Society" was mentioned the most as the stakeholder and "Environment" was among the least mentioned. Independent sample t-tests found no significant difference between the issues and stakeholders that are mentioned in the websites and the reports. Only two companies from the sample followed reporting standards. Kuwaiti corporations need to pay more attention to CSR and particularly to environment. They should adopt a strategic approach toward it where higher management needs to understand its significance and allocate specialized personnel such as marketers and public relations practitioners to manage it. The government and non-profit organizations should encourage the private sector in Kuwait to do more CSR and meet the needs and expectations of different stakeholders and not only shareholders. This is in addition to reporting the CSR information strategically and professionally because of its benefits to corporate image, reputation and transparency.

* Assistant Professor, Department of Mass Communication, Kuwait University, Kuwait.

Introduction

The perception of corporations as providers of goods and services is rapidly changing. Corporations are expected to be change agents toward societies and environment. This was a result of increasing pressure and suspicion from stakeholders toward corporate behavior and accountability (Kolk, 2003). The social contract between business and society is no longer about goods, jobs, taxes and complying with the law (Freeman, 1994). Businesses are expected to give back and contribute to communities and to the protection of environment. Hence, Corporate Social Responsibility (CSR) has been widely used by corporations to meet stakeholders' various expectations.

What is equally important to corporations is how their CSR is communicated and reported. The implementation of CSR communication has been mostly done by marketing and/or public relations departments (Grunig, 2006; Kirat, 2015). On the one hand, CSR has become a way for corporations to meet the expectations of different stakeholders about economic, social and environmental issues. CSR has become indispensable for an organization's success, positive corporate image, and reputation (Kirat, 2015). On the other hand, CSR reporting has become the glue that binds together these corporate initiatives and their intended objectives with stakeholders' expectations (Coombs & Holladay, 2012). Since the 1980s to 2005, a steady growth in CSR reporting has taken place in companies from Western Europe, North America, Japan, Australia and South Africa (Kolk, 2005). The number of companies adopting CSR reporting standards such as the *Global Reporting Initiative* (GRI) and *ISO 26000* is on the rise (Kolk, 2005). However, some of these companies publish reports as part of "going with the flow" rather than aligning their CSR with the companies' mission and their stakeholders' needs (Kolk, 2005). CSR reporting and disclosure have become tools for creating mutual understanding with various publics (Grunig, 1989; Golob & Bartlett, 2007), and it is not surprising that CSR disclosure has become a managerial mediating element between corporate communication and stakeholder engagement (Coombs & Holladay, 2012). By using various

communication tools such as annual reports, CSR reports and websites, corporations provide CSR information and tell their stories and successes toward social issues, communities, and environment (Grunig, 2006).

Employing the stakeholder theory, the purpose of this research is to explore and analyze the CSR content of leading Kuwaiti corporations. It attempts to identify the issues, stakeholders, and CSR reporting standards, if any. The goal of adopting reporting standards is to enhance the quality and rigor of CSR reporting. Since CSR disclosure can be found in several communication tools, among which are websites and reports, this research also analyzes CSR content in these tools and whether there is a difference in terms of CSR issues and stakeholders between them.

This research aims to provide new knowledge about CSR disclosure in Kuwait in terms of both content (CSR issues and stakeholders) and medium (websites, CSR and annual reports). By knowing which CSR issues companies focus on and which stakeholders they are targeting demonstrates their corporate discourse toward social responsibility. The research findings can help corporate communicators, particularly public relations practitioners and marketers, understand the nature of CSR in Kuwait. In addition, they help understand CSR in a region that greatly lacks research but has recently employed CSR in its corporate discourse (Shehadi, 2013; Kirat, 2015; Okur, 2015). A constant drawback of CSR is that its developments in terms of theories, models and research are based on Western contexts. As the following pages will show, no analysis of CSR reporting has been conducted in Kuwait; this study is, therefore, an attempt to partly redress this empirical deficit in the country and the region.

It is important to mention that increasing public awareness toward environment has brought greater pressures on corporations to reduce their overall impact (Galdeano-Gomez, Cespedes-Lorente, & Martinez-del-Rio, 2008). The new business milieu requires corporations to be more environmentally responsible and to share their perspectives on environmental concerns with the public (Kim, Nam, & Kang, 2010). Consequently, environment has become an integral part

of CSR and corporations have substantially increased their efforts about corporate environmental responsibility (Bortree, Ahern, Smith & Dou, 2013). CSR reporting, therefore, has become the vehicle by which organizations communicate the breadth of activities they engage in to produce a positive impact on society (Feldner & Berg, 2014). In their websites and annual reports, it becomes challenging for corporate communicators to make the case that their CSR activities are sufficient, appropriate and successful (Feldner & Berg, 2014). The growing importance of websites and reports has created CSR reputation ratings and standardized guidelines such as *Fortune*, *KLD*, *CSRHub*, *GRI*, and *ISO 26000*.

Through their corporate materials, to what extent are Kuwaiti corporations involved in CSR? Are they complying with CSR reporting standards such as *GRI* and *ISO 26000*? Which CSR issues are they concerned about and which stakeholders are they targeting? This study attempts to answer these questions by analyzing CSR reports and websites of Kuwaiti corporations. Several researchers have called for the need to expand research on CSR to countries other than the United States and Western Europe (Moreno & Capriotti, 2009; Maignan & Ralston, 2002).

CSR & Corporate Communication

The increasing importance of other stakeholders, and not only investors as the primary stakeholders, has created the need to expand the field of CSR and include relationships with communities, non-governmental organizations, environment, and society. This is where corporate communication becomes a fundamental part of CSR because the latter provides the former with the opportunity and content to nurture mutual relationships with various publics (Clark, 2000). According to David, Kline and Dai (2005), CSR can be a proactive tool in reputation management and in case of a crisis. Adams and Frost (2008) found that companies disclose CSR information because it helps in strategic planning, performance measurements, decision making, and risk management. Public awareness of corporate CSR activities can positively affect corporate identity (Kim & Reber,

2008). CSR activities should be in tandem with stakeholders' expectations which can add to various financial and customer-related payoffs such as higher returns, improved reputation, and customer satisfaction (Jensen, 2001; Grunig, 1992).

CSR - a Multifaceted Concept

CSR has primarily been a Western concept developed in the historical context of democracy and market capitalism (Tang, Gallagher, & Bie, 2015). The concept is multifaceted and an agreement toward a precise definition is yet to exist (Garriga & Mele, 2004; De Bakker, Grownewegen & Van Hond, 2005). This is due to the broad nature of CSR as well as the academic fact that diverse disciplines such as marketing, political science, and mass communications define and study CSR differently. CSR is “an extremely complex web of interaction between an organization and its stakeholders” (Sjoberg, 2003, p. 192). It is considered “an umbrella term that encompasses various overlapping areas, such as corporate citizenship, business ethics, and corporate sustainability” (Freeman & Hasnaoui, 2011), as well as corporate accountability and responsible entrepreneurship (Kirat, 2015).

Kotler and Lee (2005: 3) define CSR as “a commitment to improve community well-being through discretionary business practices and contributions of corporate resources”. The *European Commission* (2011: 6) defines CSR as “the responsibility of enterprises for their impacts on society...to integrate social, environmental, ethical, human rights and consumer concerns into their business operations and core strategy”. As Kirat (2015) has indicated, the definitions generally revolve around the expectation that corporations should integrate social, environmental, and economic concerns into their values, culture, strategy and operations in a transparent and accountable manner that extends beyond financial profits.

CSR in the Middle East and North Africa

According to Shehadi (2013), some companies in the Middle East and North Africa (MENA) are increasing the scale of their CSR

efforts. The number of the MENA companies that have joined the UN Global Compact - a strategic policy to align business operations with principles in the areas of human rights, labor, environment, and anticorruption - has increased from just three in 2003 to 262 by the end of 2012 (Shehadi, 2013). As pointed out in the 2011 Arab Forum for Environment and Development report, “transitioning to the Green Economy is not only an option for the Arab region; rather it is an obligation to secure a proper path to sustainable development” (as cited in Ali & Al-Aali, 2012, pp. 40-41). The region’s corporations can play a crucial role in challenging sustainability demands and establishing CSR initiatives (Shehadi, Ghazaly, Jamali, & Jamjoom, 2013). There has been an increasing emphasis on environmental sustainability, water conservation and healthy living (Ali & Al-Aali, 2012). Unfortunately, companies in the MENA region rarely “align their individual CSR initiatives with national development priorities, with the net result that their CSR projects have insufficient impact” (Shehadi et al., 2013, p. 4). According to a recent CSR survey by the Sustainability Advisory Group in the MENA region, executives are still struggling to relate environmental issues to profitability and long-term business objectives as they continue to rate water conservation, climate change, and waste management as unimportant (Shehadi et al., 2013). Khurshid, Aldakhil, Abro, Aamir, and Malik (2016) found that Saudi corporations are aware of the significance of CSR, yet remain inactive in initiating CSR programs. One limitation for not doing so in Saudi Arabia is the lack of understanding and interest in CSR. Rettab, Brik and Mellahi (2009) found that over 90 percent of corporations in Dubai do not adopt CSR policies and practices associated with auditing, monitoring, and reporting, or at least set CSR-related objectives and targets. Selvik (2013) also found that in Syria few corporations have coherent CSR strategies but mainly in the form of handing out money to non-governmental organizations and local communities. Khurshid et al. (2016) believe the CSR situation in the MENA region is similar among its countries.

CSR in Kuwait

The author was not able to find any research examining CSR and CSR reporting and disclosure in Kuwait. CSR in Kuwait is largely manifested through contributions to local charities. There is little evidence that CSR in Kuwait “is practiced according to international guidelines to encompass transparent regulatory framework or good corporate governance” (“Arab States,” 2011, p. 104). Several companies in Kuwait such as ZAIN (telecommunications) and National Bank of Kuwait (NBK) are known for their CSR efforts. Some of their activities include cancer awareness campaigns, educational and environmental programs (Taaleb E-Learning Project by ZAIN and NBK’s High Fliers Leadership Program, ZAIN E-billing). However, these efforts and campaigns tend to be tentative in their presence and impact. They tend to be more focused on media and public presence than on relating CSR impact to beneficiaries.

Throughout the past decade, Kuwait has shown serious concerns toward environment. In 2016, Kuwait scored 64.41 out of 100 in the Environmental Performance Index and the score had witnessed more than 45% increase during the past 10 years (“Environmental Performance Index,” 2016, p. 19). In 2005, the country accepted the ratification of the Kyoto Protocol. The *Environment Public Authority* (2017) was founded in 2014 and is responsible for “all works and tasks as to protecting the environment in the country.” Recently, Kuwait attended the 21st Conference of the Parties to United Nations Framework Convention on Climate Change (CoP21) in Paris. CoP21 aimed at reaching a comprehensive agreement on climate change and the preservation of the planet that will replace the Kyoto protocol after 2020 (Praveen, 2015). In response to CoP21, in 2015 Kuwait submitted its Climate Action Plan to the UN Framework Convention on Climate Change. The key initiatives in Kuwait’s plan included the reduction of carbon dioxide emissions, diversifying energy sources, and launching new sustainable programs on energy consumption in urban areas.

CSR and Stakeholder Theory

As the literature shows, CSR is among the powerful factors in establishing the reputation and acceptance of corporations (Kim et al., 2010; Moreno & Capriotti, 2009; Bronn & Bronn, 2003). A company's stakeholders are no longer limited to primary publics such as investors and shareholders, but also to secondary publics such as customers, media outlets, non-profit organizations, and environment. Any group or individual who affects or is affected by corporate behavior is the stake that binds them to the corporation (Coombs & Holladay, 2012). It would be expected from corporations to include CSR material that is relevant to several stakeholders. Successful corporations would be keen to identify the issues that meet the expectations of different stakeholders and address them through their corporate communication (Coombs & Holladay, 2012). Therefore, stakeholder theory is appropriate to help identify the different stakeholders corporations are targeting as well as the nature of the CSR content they are disclosing.

Stakeholder theory emphasizes creating dialogue with different corporate publics, addressing their concerns and extending the spectrum of stakeholders to include environment (Mainardes, Alves, & Raposo, 2011). Dunham, Freeman and Liedtka (2006) indicated that the lack of stakeholder specificity poses as a serious obstacle to CSR and the actual practice for corporate managers. Freeman (1984: 46) provided the classic definition of a stakeholder as "any group or individual who can affect or is affected by the achievement of organizational objectives". Stakeholder theory suggests that "there is a wide range of groups in the social environment that an organization can affect, and that these groups have legitimate claims on the organization due to concepts in agency and property theories" (Freeman, 1984, as cited in Golob & Bartlett, 2007, p. 2).

According to Van Beurden and Gossling (2008: 408), "the central idea in stakeholder theory is that the success of an organization depends on the extent to which the organization is capable of managing its relationships with key groups, such as financiers and shareholders, but also customers, employees, and even communities or

societies''. These stakeholders provide a range of resources to corporations to conduct their business such as capital, customers, employees, materials, and legitimacy (Deegan, 2002). They create a corporate obligation to have mutual relationships because they provide the legitimacy for corporate behavior and practice (Deegan, 2002). The theory offers a new way in how to think about CSR. It suggests that the needs of shareholders cannot be met alone without addressing the needs of other stakeholders such as local communities and environment. Thus, corporate discourse strives for both profits and responsible behavior, which makes stakeholder theory a good practical tool for assessing the performance of CSR.

CSR and CSR reporting, therefore, become the tools for corporations to reach these stakeholders (Capriotti & Moreno, 2007). The spectrum of CSR content and targeted stakeholders are reflected in corporate materials such as board meetings, annual and CSR reports (Steyn & Puth, 2000) and in websites (Kim et al., 2010). As a result, a special area of CSR research tackles "the ways that corporations communicate in and about" their CSR activities (Ihlen, Bartlett, & May, 2011). De Bakker, Groenewegen, and Den Hond (2005) argue that CSR reporting has become a strategic and a managerial tool for corporations to connect it to financial performance. Disclosing CSR information through reports functions as a means for corporations to manage stakeholders' expectations about corporate behavior (Feldner & Berg, 2014). According to Bortree et al. (2013), there are two goals of this communication. First, corporations aim at educating key audiences about their good performance and, second, about major CSR issues.

According to the existing literature, there are several ways companies can report their CSR. On the one hand, many companies produce annual or CSR reports that highlight corporate achievements toward communities and environment (Slack, 2012). Annual reports are a widely spread communication channel due to the increasing integration of environmental and social aspects into annual reports since the mid-1990s (Hahn & Kuhnen, 2013; Bortree et al., 2013). On the other hand, corporate websites have been used to promote CSR.

Several research studies have investigated the role of websites as tools for CSR communication. Esrock and Leichty(1998) studied websites of the US Fortune 500 companies. They found that 82 percent of these companies used the web to communicate their CSR practices. Kim et al. (2010) analyzed the 2008 Fortune Global corporate websites and compared environmental concerns across Asia, Europe and North America. According to them, 71% of the websites have a stand-alone webpage labeled with an environmental menu and most corporations show waste management as a key environmental issue. Smith (2012) examined the websites of Philip Morris, Kraft, and Nestle and found that the language used in their CSR content tends to include strategies of reputation and image management.

Similarly, the findings of Moreno and Capriotti (2009) reinforce the importance of websites as an important instrument for CSR reporting. According to their study of Spanish websites, 68.6 percent of the companies had a specific section on CSR. They found that the majority of companies reported on limited issues such as environmental action and human rights but they do not specify the stakeholders that would benefit from the CSR activities. An earlier study by Capriotti and Moreno (2007) analyzed 35 websites of Spanish companies. They also found that the great majority of the sample had a specific section for CSR. Combining the two studies, Spanish websites make CSR easily accessible, but the content tends to serve promotional purposes.

Du Plessis and Grobler (2014) analyzed annual reports and corporate websites in the South African retail sector. They concluded that the CSR content focused on issues but not implementation and impact (p. 274). Similarly, Kirat (2015) analyzed companies' websites and annual reports to investigate CSR in the oil industry in Qatar. He found a relatively low interest in CSR by the oil industry but also found no distinct units or departments in charge of CSR. Several Qatari companies within the sample recognized the importance of environmental responsibility. For example, Qatar Petroleum complies with international environmental legislation and implements sustainable procedures toward management, technology and the environment.

Kirat also found that Qatari oil companies focused on health and education but neglected human rights, labor rights, and anti-corruption.

In their analysis of Australia's and Slovenia's CSR reporting, Golob and Bartlett (2007) found reporting in both countries to be voluntary and driven by market pressures. Corporations were not following standardized guidelines for reporting. Analyzing CSR and sustainability reports based on the *Global Reporting Initiative (GRI)*, Aktas, Kayalidere and Kargin (2013) found that Turkish corporations fulfilled some requirements of *GRI* and neglected others.

The implications of these studies show a clear move toward CSR and CSR reporting and disclosure. Corporations are pressured to do business in an environmentally responsible manner and are in need to report what they do through websites, annual and CSR reports. This new business environment is "fueled by the current global interest in the responsible practices of companies due to the great amount of publicity towards CSR" (Hamann & Acutt, 2003). Also, the stakeholder literature shows that this theory can bring new insights for the fields of CSR, public relations, marketing, and for academics and practitioners alike. The stakeholder theory provides an easy way for corporate managers to understand their obligations and responsibilities toward stakeholders ranging from shareholders and employees to local communities and environment. The proliferation of empirical studies in the literature demonstrates the ability for researchers and practitioners to collect and analyze CSR data that has integrated a stakeholder approach to guide research, which is what this study aims to achieve in the context of Kuwait and within Kuwaiti corporations.

Research Questions

To examine what leading Kuwaiti corporations disclose in their websites and reports, this study addresses similar research questions from the CSR literature (Kim et al., 2010; Moreno & Capriotti, 2009; Maignan & Ralston, 2002; Kirat, 2015). These studies described the nature of CSR content in different countries in terms of the issues and stakeholders, as well as communication tools used to disclose the CSR information.

RQ1: Which CSR issues do Kuwaiti corporations report in the following:

- a) Their corporate websites?
- b) Their CSR reports?
- c) Their annual reports?

RQ2: Which stakeholders does the CSR information address in the following:

- a) Their corporate websites?
- b) Their CSR reports?
- c) Their annual reports?

RQ3: Is there a difference in the CSR issues and stakeholders that are mentioned on the websites and in the CSR/annual reports?

RQ4: Which reporting standards do they follow in their CSR reports?

Research Method

Content analysis is used in this study, which has been the most widely used technique in CSR research (Al-Tuwaijri, Christensen, & Hughes, 2004; Coombs & Holladay, 2012). The initial intention was to analyze websites and CSR reports. However, the author added annual reports when he found that the majority of Kuwaiti corporations in the sample did not have a CSR report. The author contacted the corporations asking for their CSR reports and the great majority of the corporations did not have them. Corporations include CSR information in their annual reports and several studies have analyzed CSR content from annual reports (Al-Tuwaijri et al., 2004; Kolk, 2005; Golob & Bartlett, 2007; Coombs & Holladay, 2012; Kirat, 2015). In case a CSR report was not available, the author replaced it with an annual report.

The sample includes the top 100 Kuwaiti corporations that are listed in Kuwait's stock market based on their market value. This purposive sample would show how the biggest 100 Kuwaiti companies tackle CSR in terms of the issues, stakeholders, and reporting standards. Accessing *Kuwait Stock Market* website in July 2017, the author created a list of the top 100 companies and looked for the website and latest report of each

company. If the CSR and/or the annual report was not available on the companies' websites, the author called and emailed the companies requesting the latest reports. Some companies were very helpful and others ignored the requests completely despite the author's several attempts. The data collection took place between July 2017 and October 2017, and the analysis followed afterwards.

This research borrows similar methodological procedures, codebook items and definitions from Tang et al. (2015), Kim et al. (2010), Moreno and Capriotti (2009), Clarkson et al. (2008), Al-Tuwaijri et al. (2004) to measure CSR content in reports and websites. The codebook starts with demographic questions about Kuwaiti corporations (type of industry, type of report, CSR web menu), followed by CSR issues, stakeholders, and reporting standards. The categories in the type of industry was already provided by Kuwait's stock market website. To address and answer the research questions, the author compiled a list of CSR issues (areas and concerns of CSR), stakeholders (targeted publics of CSR), and reporting standards from previous research (Tang et al., 2014; Kim et al., 2010; Moreno & Capriotti, 2009; Capriotti & Moreno, 2007; Longo, Mura and Bonoli, 2005; Pleon, 2005; Papasolomou, Krambia, and Katsioloudes, 2005; Maignan & Ralston, 2002). The classifications and definitions of the items were borrowed from these studies and from how the United Nations Environment Program (UNEP) defined and categorized environmental items such as "ecosystem", "climate change", "environmental governance", and "resource/waste management" (www.unenvironment.org). For example, the UNEP defines "ecosystem" as a dynamic complex of plant, animal, and micro-organism communities which takes the forms of fisheries, habitats, coral reefs, land/water conservation, marine life, coastal resources and river flows. "Climate change" includes global warming, greenhouse gases, emissions, and ozone-depleting substances. Longo et al. (2005) and Papasolomou et al. (2005) categorized and defined over seven stakeholders. For example, they defined "Customers" as the party who receives a service or product in an exchange of monetary value with whom a company builds a relationship (general policy, customer care, service and communication, product safety, value for

money, customer complaints, and other customer issues). Kim et al. (2010) included non-profit, non-governmental, civil society organizations, activists groups, social movements, professional groups and unions as “Third Party.” “Other, mention:” was included in the codebook in case the lists did not cover an answer in the issues and stakeholders. The technique was based on identifying a specific CSR item using yes (1)/no (0) answers to quantify the CSR information by identifying specific issues and stakeholders (Wiseman, 1982; Al-Tuwaijri et al., 2004; Clarkson et al., 2008).

For the websites, the unit of analysis is the website of each company. For the reports, the unit of analysis is the CSR report of each company or the annual report in case a company does not have a CSR report. The author and a coder looked for an explicit mention of a CSR issue and stakeholder. Pretesting the codebook, a Cronbach’s alpha of the codebook produced a coefficient of .90, which was acceptable to test the consistency of the items. Also during the pretesting, the coders resolved few disagreements in the codebook. They coded 10 websites and 10 annual reports and reached an intercoder agreement of .88 using Krippendorff’s alpha. The coders coded 100 websites and reports of Kuwaiti corporations and the data were entered in IBM SPSS. After the frequencies and cross-tabulations, t-tests were computed to find the difference in the CSR content between the websites and the reports.

The official language of Kuwait is Arabic but English is widely used. The majority of the websites and reports are in English and some have English and Arabic versions. The author chose the English version and in case a report or a website was in Arabic, the author who is fluent in both languages coded the sample accordingly.

Findings

Demographic Variables

Table 1 shows the companies’ distribution by type of industry and the categorization is based on the official website of *Kuwait Stock Market*. Most of the 100 companies were categorized as “Financial Services” and “Real Estate” and the least mentioned was “Basic Materials”. According

to the website, the “Parallel” category consisted of companies that ranged between holding companies, metal and recycling.

Of the 100 companies, only 39 have a stand-alone CSR menu and the remaining 61 do not. While most of the 39 companies named the menu “Social Responsibility” or “Corporate Social Responsibility,” four of the 39 websites included CSR information under “Community Service”, “Sustainability”, “Community Development” and “Giving Back” menu. As for the reports, only 10 CSR reports and 59 annual reports were found, while the remaining 31 companies either had none of the reports or only had auditors’ reports. Among the 69 reports, 13 reports were from 2016, 30 from 2015, 17 from 2014, seven from 2013 and two from 2012. The years of the reports indicate an immense delay in publishing the most up-to-date CSR information when the data collection was in the middle of 2017. This finding will be addressed further in the discussion.

Table (1)
Industry According to Kuwait Stock Market Website

Type of Industry	Number of Companies
Banking	9
Financial Services	35
Real Estate	33
Parallel	4
Insurance	7
Industrials	9
Basic Materials	3
Total	100

CSR on Websites and Reports - Issues and Stakeholders

The frequency tables below indicate a generally low mentions of CSR issues both in terms of number and variety of issues. They also show low mentions of stakeholders whom the CSR is presumably targeting. Table 2, which pertains to the first research question, shows the CSR issues on both websites and reports (in parentheses). In the

websites, the companies are focusing on “Community Involvement” and “Health and Safety” the most, followed by “Environmental Governance” and “Resource/Waste Management.” The least mentions were “Freedom of Association”, “Fair Trade and International Development”, and “Human Rights.” As for environmental issues, “Environmental Governance” and “Resource/Waste Management” were mentioned the most.

In the reports, most mentions in the CSR issues were “Community Involvement” and “Health & Safety”, followed by “Employee Satisfaction.” The least mentions were “Supplier Relations”, “Freedom of Association”, and “Fair Trade and International Development.” As environmental issues, “Environmental Governance” and “Resource/Waste Management” were mentioned the most. Generally, the CSR issues in the websites and reports showed a similarity in terms of which issues were focused on the most and the least.

Table (2)
CSR Issues in Websites and Reports (CSR in reports are in parentheses)

CSR Issues	Yes	No
Community Involvement	27 (23)	73 (46)
Health & Safety	21 (17)	79 (52)
Equal Opportunity & Diversity	6 (5)	94 (64)
Employee Satisfaction	13 (12)	87 (57)
Human Rights	3 (6)	97 (63)
Supplier Relations	5 (1)	95 (68)
Freedom of Association	1 (0)	99 (69)
Fair Trade & International Development	2 (2)	98 (67)
Anti-Corruption Measures	10 (5)	90 (64)
Climate Change	10 (6)	90 (63)
Eco-system	13 (6)	87 (63)
Environmental Governance	18 (11)	82 (58)
Resource/Waste Management	17 (9)	83 (60)

Table 3, which pertains to the second research question, shows the stakeholders whom the CSR is targeting. In the websites, CSR toward “Society” was mentioned the most, followed by “Environment” and “Third Party.” The least mentioned stakeholders were the “Media” and “Investors.” In the reports, “Society” and “Third Party” were mentioned the most, followed by “Environment.” “Media,” “Business Partners” and “Shareholders” were mentioned the least. Similar to the CSR issues, the websites and reports showed a similarity in terms of the most and least targeted stakeholders. However, in both websites and reports, the difference between the most frequent mentions was considerably large. The difference between “Society” and “The Environment” in the websites was 12 mentions, and the difference between “Society” and “Third Party” in the reports was seven. There was an immense focus on “Society” as a stakeholder, which will be further addressed in the discussion. Generally, the frequency tables show some consistency in terms of the CSR issues and stakeholders the companies are focusing on in their websites and reports.

Table (3)
CSR Stakeholders in Websites and Reports
(CSR in reports are in parentheses)

CSR Stakeholders	Yes	No
Employees	16 (14)	84 (55)
Investors	2 (9)	98 (60)
Business Partners	6 (5)	94 (64)
Shareholders	5 (4)	95 (65)
Media	2 (3)	98 (66)
Government(s)	9 (6)	91 (63)
Customers	10 (7)	90 (62)
Society	33 (25)	67 (46)
Third Party	19 (18)	81 (51)
The Environment	21 (10)	79 (59)

For further description, a series of chi-square tests were computed to find if type of industry has an association with CSR issues and stakeholders. Starting with the websites, only “Resource/Waste Management” as an issue showed a significant association with type of industry ($p = .01$), while the remaining issues and all stakeholders showed no significant associations. In the reports, “Community Involvement” ($p = .03$), “Health & Safety” ($p = .04$) and “Employee Satisfaction” ($p = .01$) were the only issues that had significant associations with type of industry. For stakeholders, only “Society” ($p = .03$) showed a significant association with type of industry. The CSR items in the reports showed more significant associations than the websites. This may imply that the reports are more coherent in the CSR content than the websites. However, the significant associations remain few compared with the CSR items, which can be attributed to the companies’ low interest in CSR.

Independent Sample t-tests and Reporting Standards

Independent sample t-tests were computed to find whether there is a difference in the CSR content mentioned in the websites and reports. Answering the third research question, the t-tests indicated no significant differences in the CSR content between the websites and reports, with larger p-values than .05. The t-tests for the CSR issues indicated .22 significance level (t-statistic = 1.243, degrees of freedom = 24), while the t-tests for the CSR stakeholders indicated .47 significance level (t-statistic = .733, degrees of freedom = 18). In other words, the CSR issues and stakeholders on the websites are not significantly different from the CSR issues and stakeholders in the reports, and vice versa. The insignificant difference can indicate some coordination between the entered information in the websites and reports, as well as between those employees who are responsible for the CSR information.

As for the fourth research question on reporting standards, out of 69 reports, there were only 10 CSR reports and the remaining were annual reports. Of the 10 reports, only two companies out of the 10 which had a CSR report followed CSR reporting standards, and both

followed the *GRI* standards. It was initially expected to find more CSR reports and more companies adopting CSR standards as Kolk (2003;2005) and Aktas et al.(2013) have indicated that more corporations are following reporting standards to increase transparency and accommodate societal expectations. Unfortunately, Kuwaiti corporations seem to lag behind in adopting CSR reporting standards.

Discussion

It seems that CSR remains a peripheral concern to Kuwaiti corporations and their main objective of financial gains. The generally low mentions of CSR issues and stakeholders indicate a low interest in CSR and awareness about its significance. Several findings demonstrate this low interest and awareness. First, only 39 websites out of 100 had a stand-alone CSR menu, which implies that few companies recognize CSR as an important corporate concern. Out of the 39, four websites included CSR information under “Giving Back,” “Sustainability”, “Community Development” and “Community Service”, which indicates that an agreed-upon categorization of CSR content is yet to exist. Second, 31 companies did not have a CSR or an annual report. Of those who did, a considerable number of the reports were for the years of 2014 and 2013 when the data collection took place in the middle of 2017. Lastly, among the 69 reports, 10 of which were CSR reports and only two of these followed reporting standards.

Among the companies that included CSR information, a few referred to some issues and stakeholders, while others received no attention. For example, “Human Rights” and “Anti-Corruption” were mentioned a few times and “Freedom of Association” was not mentioned at all in the reports and only once on the websites. More efforts were expected toward women and minority groups but “Equal Opportunity and Diversity” was among the least mentioned issue on the websites and reports. According to Kolk (2005), CSR reporting remains focusing largely on the traditional reporting topics such as health and safety, and employee relations. Kolk’s observation was reflected in this study where “Health & Safety” and “Employee Satisfaction” were among the most frequently mentioned issues.

“Climate Change”, “Eco-system”, “Environmental Governance”, and “Resource/Waste Management” were not among the most mentioned issues despite an increasing global concern toward environment.

The t-tests provide a glimpse of hope; they have shown that the CSR content on the websites and in the reports were not significantly different. While it is early to indicate that the insignificant difference is based on a strategic approach in managing CSR, it can at least imply that there is some kind of coordination within the corporations between what is mentioned on the websites and in the reports. There might be some coordination between the relevant departments or employees who manage the websites and those who manage the reports.

Evaluating CSR in Kuwait

It has been argued in the literature that CSR functions as a means to manage stakeholders' expectations. In relation to the findings of this study, do Kuwaiti corporations fulfill their obligations to stakeholders? It is premature to conclude that CSR in Kuwait is part of “going with the flow” (Kolk, 2005), or if it truthfully benefits various stakeholders. It can be said, however, that in Kuwait public interest in CSR is limited and non-profit organizations remain inefficient in acting toward corporate behavior. Kuwaiti corporations might ignore CSR possibly due to its irrelevance to shareholders who prioritize financial gains due to the low public interest in CSR. This can consequently make corporations less attentive to CSR reporting and its direct and indirect beneficiaries. The situation in Kuwait is very similar to its neighbors Qatar and Saudi Arabia. According to Kirat (2015), CSR in Qatar is a relatively new concept where locals are still enjoying an economic boom based on oil and gas resources, which makes them less interested in CSR. He found that CSR in Qatar focuses on issues related to health and community, and neglects human rights and anti-corruption, which is also found in Kuwait in this study. Khurshid et al. (2016) found that Saudi corporations lack CSR understanding and lack the resources to do CSR. The findings in Kuwait are in tandem with these studies, as well as with Issa and Alabbar's (2015) observation that the Arab region lacks the awareness

toward CSR and environment, which contributes to the general low interest in CSR.

Toward a Strategic CSR in Kuwait

Similar to many countries in the region, CSR in Kuwait is still forming and does not seem to be systematically planned and implemented. It possibly lacks higher management's understanding of its benefits to their corporations. In other words, CSR and CSR reporting in Kuwait do not seem to be institutionalized within corporations. An institutionalized CSR is strategically-driven that requires assessment, research, strategies, tactics, communication, and evaluation (Coombs & Holladay, 2012). These components can guarantee successful CSR efforts and satisfied beneficiaries. According to Coombs and Holladay (2012: 29):

...CSR becomes strategic when it is integrated into the larger corporate plans and goals...CSR that benefits social concern(s) and the corporation must be deliberate, planned and evaluated. It reflects careful information gathering, and decision making to determine where resources should be invested to accrue the greatest benefit for the business, the social concern, and stakeholders.

Also, to reach a professional level of CSR, a distinct entity or department should be dedicated to CSR implementation and communication. In Qatar, Kirat (2015) found no specific unit to manage CSR and it seems that the situation in Kuwait is similar to that. This is in addition to following reporting standards as lack of standardization poses serious limitations to CSR reporting (Sherman & DiGuilio, 2010), and uneven disclosure in corporate reporting (Roca & Searcy, 2012). Kuwaiti corporations, therefore, should adopt CSR reporting standards to ensure they present a balanced account of corporate performance, as well as address issues of concern to stakeholders.

CSR in the Arab region and in Kuwait is yet to reach similar levels as those in Western Europe and North America. If governments and interest groups do not pressure corporations to do more CSR and report it, corporations themselves need to understand that in the end

CSR provides a plethora of benefits as stated previously in this study. The role of the Kuwaiti government and non-profit organizations cannot be ignored to encourage corporations to do and report their CSR efforts. Governmental regulations in Australia, Norway, Sweden and the Netherlands oblige companies to include environmental and sustainability information in corporate reports (Kolk, 2005). Countries in the Arab region have lately started to adopt Green building codes that are imposed on the private sector (Shehadi, 2013; Issa & Alabbar, 2015). Because Kuwait has no such legislation, CSR reports become voluntary tools that corporations do not have to strictly comply with. It also suggests that corporations conduct CSR on an ad hoc basis rather than with an intended impact.

CSR in Kuwait and Stakeholder Theory

In relations to stakeholder theory, it was expected to find different stakeholders being addressed from the CSR content. However, it was not the case as “Society,” a generic, broad, and unidentifiable category, was the most frequent stakeholder in the websites and reports. According to the theory, there is a wide range of corporate stakeholders that an organization can affect (Freeman, 1984). Therefore, CSR reporting provides information to each stakeholder who requires specific information that meets its expectations. It was not the case in this study. Kuwaiti corporations seemed to use “Society” as a scapegoat stakeholder rather than a specific stakeholder they want to benefit. While it is impossible to appeal and involve all stakeholders, Kuwaiti corporations could at least target the few relevant and identifiable publics. Using “Society” the most raises many questions on whether Kuwaiti corporations understand who the CSR beneficiaries are. Kim and Ferguson (2014) found that stakeholders want to know who is benefiting from CSR the most and Kuwaiti corporations do not seem to identify a specific CSR stakeholder. While “Society” is considered a stakeholder, it lacks the identity and description that “Customers” or “Environment” has. Specifying which stakeholder is benefiting from CSR would better serve corporate transparency and stakeholders’ expectations (Kim & Ferguson, 2014).

Do all stakeholders matter? As shown, the Kuwaiti corporations that included CSR content demonstrate a good intention toward society. However, the important element of stakeholder theory in terms of specifying a relevant and identifiable stakeholder is not, as indicated in their use of “Society” as the most frequent stakeholder. According to the theory, corporations should go beyond the traditional pool of stakeholders such as shareholders and employees to include local communities and environment. It is possible to conclude, therefore, that Kuwaiti corporations failed to accommodate the expectations of different stakeholders. The finding is similar to previous research, among which are Capriotti and Moreno (2007) and Moreno and Capriotti (2009), who found that Spanish companies did not specify the stakeholders whom the CSR is targeting.

It is in this situation where corporations need public relations and marketing the most. The public relations practitioner or unit can assist top management to understand the corporate mission, its social environment, its various stakeholders and thus the CSR discourse that should operate in tandem with these elements. Through a strategically-driven communication, the practitioner can provide the different arguments and demands posed by different stakeholders to top management and can thus develop CSR programs that increase stakeholders’ involvement, corporate transparency, and information richness (Grunig, 2006; L’Etang, 2006). Also, CSR disclosure and reporting cannot be merely treated as the transmission of information from corporations to stakeholders. Disclosing and reporting CSR information is a challenging process that requires an understanding of stakeholders, their information needs, and their preferred communication channels (Coombs & Holladay, 2012). It further requires tailoring information to each stakeholder with the appropriate rhetoric to maintain the overall consistency of the CSR process (Coombs & Holladay, 2012).

Conclusion

CSR reporting has substantially increased, from less than 50 reports in 1992 to 95 percent of the world’s largest 250 companies (Antypas, Paszkiewics, & Stec, 2015). Some companies seem to be

strategic in their CSR and others appear to choose the “anything goes” approach (Bortree, 2014). The findings of this study show a glimpse of hope toward CSR and its reporting in Kuwait. Some corporations disclose CSR information in their corporate materials. The CSR content in the websites and reports is not significantly different which indicates a somewhat coordinated approach toward CSR. However, other indicators show a lack of understanding toward CSR. The generally low mentions of CSR issues and stakeholders, the lack of following reporting standards, and the overemphasis of few stakeholders over others indicate a non-strategic approach in the management of CSR within Kuwaiti corporations. While some corporations in Kuwait are more involved in CSR than others, this involvement seems to be more of a trend Kuwaiti corporations are following rather than a corporate belief in CSR. Such a trend can give the illusion of being a CSR leader when no real efforts are being implemented and no tangible benefits being accrued (Coombs & Holladay, 2012).

Thus, future research can investigate several aspects of CSR in Kuwait to provide further description and suggestions for improvement. Roca and Searcy (2012) indicated that a growing body of research has examined CSR in terms of why corporations do it, what benefits they gain from it, and how they deliver it. Unfortunately, this type of research is needed in the Arab region and it is hoped that future research can address these concerns in Kuwait. Future research can also replicate a similar study in different Arab countries to identify and compare the CSR issues and stakeholders across countries and regions. A primary purpose of this research is to expand the body of knowledge in CSR, stakeholder theory, Kuwait and the Arab region. A future research concern can further investigate if corporations are responding to societal needs through their CSR or are just doing CSR “to go with the flow” (Kolk, 2005). Other questions on whose responsibility CSR is, the choice and decision toward CSR issues over others, and the framing of CSR communication can enrich the CSR literature and provide hands-on implications to the practice of CSR in Kuwait and abroad.

As for the limitations of this study, the author did not focus on the hierarchy of the CSR information on the websites and reports. The

author did not investigate if the CSR content took place in reality since it was beyond the scope of the study. CSR reporting can be a mere expression of concerns and intentions rather than real-life implementation and future researchers can verify between what is reported and what is implemented. The author also did not investigate the tone of the CSR content to see if it is merely used as a reputational tool.

Another limitation can be related to stakeholder theory itself. The generic nature of stakeholder theory in how it identifies and prioritizes a specific stakeholder has never been fully resolved (Crane & Ruebottom, 2011). According to Dunham et al. (2006: 23), “the lack of specificity around stakeholder identity remains a serious obstacle for further development of stakeholder theory and its adoption in actual practice by managers”. Therefore, Crane and Ruebottom (2011) recommend that future studies can identify stakeholders by narrowing down the CSR issues and the relevant stakeholders to these specific issues.

It is hoped this research can serve as a benchmark for future investigations since research in the Arab region toward CSR is seriously lacking. It is also hoped that Kuwaiti corporate communicators benefit from these findings in order to understand their own CSR in what it provides and what it lacks. Corporations should not do CSR to go with the flow (Kolk, 2005) because some efforts will become orphans if they do not catch the eye of stakeholders (Coombs & Holladay, 2012).

Societal expectations from corporations are on the rise, and the Arab region is not an exception since stakeholders can go beyond the local and the financial. Doing CSR and communicating it creates various possibilities to build mutual understanding with various stakeholders. When CSR is strategically-driven, research-based, professionally implemented, and truthfully reported, it can bring reciprocal outcomes for both stakeholders and corporations.

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