

كيف تؤدي الشركات الكويتية دورها في المسؤولية الاجتماعية المنوطة بها: دراسة في تحليل المحتوى لمفاهيم المسؤولية الاجتماعية وموضوعاتها من 2010-2019

مناف بشير
عيسى النشمي

ملخص

الهدف: باستخدامها للنظرية المؤسسية، تهدف هذه الدراسة إلى معرفة دور مؤسسات القطاع الخاص الكويتية في المسؤولية الاجتماعية وتبينها لبعض المفاهيم والموضوعات المستخدمة في محتوى تقاريرها. **المنهجية:** استخدمت هذه الدراسة منهج تحليل المحتوى واعتمدت على بيانات كمية تم تجميعها من محتوى 490 تقريراً سنوياً للمسؤولية الاجتماعية أفصحت عنه مؤسسات تجارية كويتية من 2010 إلى 2019. وقد حللت هذه التقارير وفقاً لمفاهيم المسؤولية الاجتماعية وموضوعاتها المعتمدة في الدراسات السابقة ومدى ارتباطها الإحصائي بعضها ببعض وبالفترة الزمنية للدراسة. **النتائج:** وجدت الدراسة أن مفهوم المسؤولية الاجتماعية للمؤسسات هو الأكثر شيوعاً واستخداماً من بقية المفاهيم الأخرى كالاستدامة والمشاركة المجتمعية، ولذلك يعتبر هذا المفهوم الأكثر تأصلاً بين المؤسسات الكويتية. وجدت الدراسة أيضاً أن مفاهيم الاستدامة والمشاركة المجتمعية في تزايد مستمر خلال فترة الدراسة ولكنها تظل أقل استخداماً نسبياً لأن تكون متأصلة في طبيعة المسؤولية الاجتماعية لهذه المؤسسات. من حيث الموضوعات، وجدت الدراسة أن سلوكيات عمل المؤسسة من أكثر الموضوعات استخداماً، ولذلك تعتبر الأكثر تأصلاً في طبيعة عمل المؤسسات الكويتية في المسؤولية الاجتماعية. كما وجدت الدراسة أن المواضيع المتعلقة بالمجتمع المحلي والبيئة في تزايد مستمر خلال فترة الدراسة. وقد وجدت الدراسة علاقات ذات دلالة إحصائية بين مفاهيم المسؤولية الاجتماعية وموضوعاتها وطبيعة المؤسسة. **الخلاصة:** ناقشت الدراسة آثار هذه النتائج من منظور كل من النظرية المؤسسية، والعلاقات العامة والاتصال المؤسسي والإستراتيجي.

المصطلحات الرئيسية: المسؤولية الاجتماعية للمؤسسات، الاستدامة، المشاركة المجتمعية، الكويت، العلاقات العامة، الاتصال المؤسسي والإستراتيجي.

How Kuwaiti Companies Communicate their Social Responsibility Roles: A 10-Year Content Analysis of CSR Concepts and Themes

Manaf Bashir*
Eisa Alnashmi**

Abstract

Objective: Using institutional theory as the theoretical framework, this study aims to provide new knowledge about the social roles of Kuwaiti companies in terms of social responsibility concepts and themes that are reflected in their reports. **Methods:** The study relied on quantitative data collected from 490 annual and corporate social responsibility reports of leading Kuwaiti companies from 2010 to 2019. This study analyzed how these companies communicate their social roles in terms of concepts and themes that are prevalent in the literature and their statistical association with each other, type of industry, and the 10-year timeframe. **Results:** The study provided empirical insights demonstrating that corporate social responsibility (CSR) as a concept is dominant and institutionalized in the social responsibility discourse of Kuwaiti companies, while corporate sustainability and corporate community involvement compete to be part of that discourse and are in the process of being institutionalized. An analysis of the salience of the social themes in the reports showed that issues related to the environment and community are increasing at an exponential rate. The findings showed that the banking and telecommunications industries represent the leading sectors of the social responsibility scene in Kuwait, and that industry type is not relevant to CSR efforts. The implications of these findings are discussed in relation to institutional theory, public relations, and strategic communication.

Keywords: Corporate Social Responsibility (CSR), Corporate Sustainability (CS), Corporate Community Involvement (CCI), Kuwait, Public Relations, Corporate and Strategic Communication.

* Associate Professor at Kuwait University, Department of Mass Communication. **Research interests:** Spans across the fields of integrated strategic communications, public relations and advertising, crisis communication and corporate social responsibility. email: manaf.bashir@ku.edu.kw

** Associate Professor at Kuwait University, Department of Mass Communication. **Research interests:** Journalism, new and social media, political, crisis and visual communication. email: eisa.alnashmi@ku.edu.kw

Introduction

Corporations are immersed in their social environments. They are encouraged and expected to account for their impact on society (Lee, 2011). Over the past several decades, internal and external stakeholders, such as employees and the entire society, are increasingly demanding their inclusion in corporate discourse, and corporations are meeting their expectations. This is mainly achieved by increasing corporate social efforts, coined corporate social responsibility (CSR) (Lee, 2011). Many of these expectations and encouragements are related to environmental issues, social matters and sustainability (Lee, 2021; Young & Marais, 2012).

Communicating about CSR has recently become an integral part of corporate discourse. Such communication is manifested in news media coverage, academic discussions, and companies' formal communications (Ihlen et al., 2011; May & Roper, 2014). However, according to Lee (2021), there is a lack of empirical inquiry regarding the contexts in which companies' social responsibility efforts are communicated. The literature provides four main contexts in social responsibility: CSR, corporate sustainability (CS), corporate citizenship (CC), and corporate community involvement (CCI). These contexts are also known as concepts⁽¹⁾.

This study focuses on how the social efforts of companies are communicated and thus institutionalized. Using institutional theory, this study investigates CSR content in the corporate reports of leading Kuwaiti companies from 2010 to 2019. This study evaluates how the concepts of "CSR," CS, CC, and CCI are utilized in these reports, especially in terms of the type of industry and the 10-year timeframe. In addition, it measures the salience of six social themes (forthcoming) in these reports in relation to the type of industry and timeframe. The authors also determine potential associations between the four concepts and six social themes. Based on the findings, this study reveals the concepts and themes that are institutionalized in Kuwait and their implications for the overall discourse of CSR in the country and in relation to public relations and corporate strategic communications.

(1) CSR in this research is two-fold: First as the umbrella term for any corporate social effort undertaken by the companies, and second, as a concept that represents the company's ethical, economic, legal, and discretionary responsibilities toward society. To differentiate between the two, CSR without quotation marks will be used to represent the umbrella term, while "CSR" will represent the concept.

The research findings can provide a better understanding of CSR in Kuwait, a country in a region that significantly lacks such empirical data (Budhwar et al., 2021; Bashir, 2019; Kirat, 2015; Shehadi et al., 2013). Despite the gradual increase of CSR reporting studies in the region, they remain limited compared to the other regions around the world (Gerged et al., 2018). The findings in this study demonstrate the extent of familiarity of Kuwaiti companies with these concepts and themes, as well as their institutionalization in the Kuwaiti CSR discourse. The findings can make communicators and public relations practitioners aware of the status of CSR in the country to better execute a strategic approach to CSR management.

Literature review

CSR: Concepts and themes

Carroll (2008) argued that companies' social roles and responsibilities in society remain largely ambiguous. However, in the last two to three decades, companies have increased their social efforts to contribute to society and adopted different social roles in their efforts, such as philanthropy, sustainability, and empowerment (Campbell, 2007). The most frequently used definition of CSR is that proposed by Carroll (1991): the efforts made by businesses for the simultaneous fulfillment of their economic, legal, ethical, and philanthropic responsibilities. A more recent definition of CSR by Coombs and Holladay (2012) is "the voluntary actions that a corporation implements as it pursues its mission and fulfills its perceived obligations to stakeholders including employees, communities, the environment, and society as a whole" (p. 8). These definitions demonstrate the evolving relationships between business and society, where the perception of companies as providers of goods and services is diminishing. With their changing roles in society, companies are increasingly investing in such practices.

Several social responsibility terminologies have been adopted to conceptualize the role of business in society, coined "concepts" and "themes." Concepts include "CSR," CS, CC, CCI, business ethics, corporate social performance, and sustainable development (Carroll, 2008; Falkheimer & Heide, 2022; Lee, 2021; Waddock, 2004). These concepts are managerial frameworks that underline particular CSR thought processes (Crane & Matten, 2016). Young and Marais (2012) identified six main social themes implemented to respond to stakeholder needs in CSR

discourse. These themes are detailed situations into which CSR issues can be categorized (Crane & Matten, 2016). The current study builds on previous research (Lee, 2021) by using the six social themes but limits its focus to the concepts of “CSR,” CS, CC, and CCI. The rationale is derived from the fact that there are clear differences among these four concepts and are more established in the CSR literature than others (Lee, 2021; Young & Marais, 2012).

CSR concepts

“CSR” incorporates a broad scale of the social roles and responsibilities of companies, ranging from economic and legal to ethical and discretionary (Carroll, 2008). In the CSR pyramid proposed by Carroll (1979), the economic dimension emphasizes that businesses as institutions produce and sell goods and services needed by the society, while the legal dimension emphasizes the ground rules under which businesses are expected to operate and function. Under the ethical dimension, businesses are expected to conduct their operations ethically. The philanthropic dimension includes forms of corporate giving that are not required by law but are more of a corporate desire to contribute to society. According to this concept, companies are responsible for their own survival by complying with the laws and being profitable while acting ethically and contributing to social needs (Carroll, 2008).

CS encompasses the social roles of firms that are related to environmental issues and the concerns for future generations (Wells, 2013). Many studies have examined different aspects of CS (Aras & Crowther, 2009; Baumgartner & Ebner, 2010; Dyllick & Hockerts, 2002; Waddock & McIntosh, 2009). This concept aims to satisfy the needs of current stakeholders without compromising those of future stakeholders (Dyllick & Hockerts, 2002). It often emphasizes the social obligations of using “no more of a resource than can be generated” (Aras & Crowther, 2009, p. 208). Several criteria have been identified to assess such environmental responsibility, including the existence of pollution abatement programs, the extent to which a firm conserves natural resources, gets involved in voluntary environmental restoration, and systematically reduces waste and emissions from operations (Montiel, 2008).

CC focuses on the political role of companies in society. This concept has increasingly been invoked in the European Union since the mid-

1990s (Crane & Matten, 2016). According to CC, companies are political actors who act as government agencies by “administering citizenship rights” for various stakeholders (Crane & Matten, 2016; Matten & Crane, 2005). Companies are expected to undertake certain functions related to the protection, facilitation, and enabling of the citizens’ rights (Matten & Crane, 2005). CC emphasizes that companies are “public powerful actors, who have a responsibility to respect those real citizens’ rights in society,” and as a result, they will eventually take over the “unserved governmental functions that were the result of a cutback in social rights” (Matten et al., 2003, p. 118).

CCI revolves around the idea of bringing positive change to the community and businesses (De-Miguel-Molina et al., 2015). De-Miguel-Molina et al. (2015) identified community involvement as the philanthropic behavior of companies through direct, interactive, and civic engagement and participation. CCI is concerned with corporate social efforts made by companies for their communities that facilitate relationship building with various stakeholders (Crane & Matten, 2016; Lee, 2021). Examples of CCI include involving employees in various community activities, engaging with charities and NGOs, providing aid to children and youth, and sponsoring community events (De-Miguel-Molina et al., 2015).

CSR themes

The social themes are “labor/employee,” “business ethics,” “community/society,” “the environment,” “business behavior,” and “economic responsibility” (Young & Marais, 2012, p. 438), each of which is briefly described below.

The “labor/employee” theme is related to major concerns of employees, such as adopting various policies and actions to improve working conditions, fighting against discrimination (Kolk & Pinkse, 2010), and providing opportunities of career development (Tagesson et al., 2009). It also includes disability policies, equal opportunity policies, risk management for employees, and education opportunities (Lee, 2021).

The “business ethics” theme refers to the formalization of an ethical climate within a firm and to actions that protect fundamental human rights in businesses (Tagesson et al., 2009), such as the whistleblower function, code of conduct, and eradication of child forced labor (Lee, 2021).

The “community/society” theme includes information on how firms engage in local communities by implementing diverse community projects, including philanthropy (Sagebien et al., 2008). According to Lee (2021), this theme tackles various educational programs, development of community employment, and infrastructure assistance. The “environment” theme is used to report corporate actions and policies adopted to protect the environment, with a focus on pollution prevention, climate change management, sustainable development, environmental management, and protection/restoration of the environment (Young & Marais, 2012). It includes multiple environmental issues, such as prevention of water or air pollution, global warming initiatives, recycling programs, and innovative environmental technologies (Lee, 2021).

The “business behavior” theme deals with the concerns of the company’s business partners, consumers, suppliers (Du et al., 2010), competitors and governments (Kolk & Pinkse, 2010). Some examples of this theme include anticorruption practices, responsible marketing and advertising, and protecting consumer rights (Lee, 2021). The “economic responsibility” theme is associated with a company’s success in profit-making as part of social responsibility activities (Young & Marais, 2012). This theme deals with various financial indicators in communication and CSR reporting.

Institutional theory as a theoretical framework for CSR communication

Despite the mutual interest between institutional theory and corporate communications, institutional theorists have largely neglected corporate communications as a potential field for expanding this theory (Cornelissen et al., 2015; Fredriksson & Pallas, 2014). There has been a recent shift in the literature, where more attention is given to corporate communications in the context of institutional theory (Lee, 2021). Institutional scholars have rediscovered the communicative roots of their discipline (Cornelissen et al., 2015). Sandhu (2018) emphasized that institutional theory provides important benefits for broadening the theoretical foundations of communication management. For example, the institutionalization processes that occur in corporate communications can provide a better understanding of how strategic communication practices and structures are developed in various organizational settings (Sandhu, 2018).

From the perspective of institutional theory, corporate communications

should be strategic in its implementation to accommodate and adapt to institutional factors, such as the environment; non-governmental organizations; political, religious, and economic systems; and the media (Jamali & Karam, 2018; Sroka & Szanto, 2018). Therefore, corporate communications could be investigated as an institutionalized practice with a defined combination of governing mechanisms within organizations. Institutional theory emphasizes the social context in which companies operate and explains the role of institutions such as governments or professional associations in shaping organizational responses (DiMaggio & Powell, 1983). The theory proposes that CSR is contextualized according to the environment within which it functions. Thus, CSR should adapt to this environment, where some issues are prioritized over others. The existence and prevalence of CSR discourses imply that some of them have already adapted to their corresponding environments and, therefore, are institutionalized within these discourses. Others might be in the process of being institutionalized or remain to be institutionalized. Thus, institutional theory plays an important role in CSR research and corporate communications and requires additional investigations to enhance the linkages between these fields.

Communication about CSR can provide a useful context for exploring how companies communicate their social responsibilities and how institutionalized these responsibilities are. Corporate and strategic communications become the vehicle for communicating institutional requirements as well as helping organizations promote their views to existing institutional arrangements (Lee, 2021; Cornelissen et al., 2015). This study addresses the need to enhance the linkage among research on corporate communications, CSR, and institutional theory. Thus, exploring how the four concepts and six social themes are adopted in the social reports of Kuwaiti companies can be significant to understand how their social roles are communicated and, thereby, institutionalized.

Social responsibility reporting in the Middle East and Kuwait

Although many studies have been conducted on CSR reporting, most have been confined to Western countries; research on CSR reporting in developing countries remains fragmented. Many scholars have argued that recent years have witnessed an increased interest in understanding business–society relationships and implementing social reporting practices beyond Western and developed country contexts (Crane et al., 2019; Jamali & Hossary, 2019; Murphy et al., 2019).

Shehadi et al. (2013) stated that companies in the Middle East have recently been increasing the scale of their CSR efforts. Overall, studies related to CSR reporting in the region have focused on various topics, such as the conceptualization of CSR (Goby & Nickerson, 2016), adaptation of the CSR analytical framework and logic in the Middle East (Al-Abdin et al., 2017; Jamali & Hossary, 2019), influence of Islam on CSR practices (Elasrag, 2015; Murphy et al., 2019), managerial strategies and motivations for adopting CSR (Abdelrehim et al., 2011), and the potential impact of CSR on society (Jamali & Hossary, 2019). However, Khurshid et al. (2016) and Jamali and Hossary (2019) believe that while many companies in the Middle East engage in CSR, these efforts are usually reported in corporate publications on a voluntary and infrequent basis and are sometimes driven by a desire to enhance organizational image, credibility, and trustworthiness.

Few studies have investigated social reporting in Kuwait. Some have found that most Kuwaiti companies listed in Kuwait's stock market are involved in CSR practices (Al-Ajmi et al., 2015; Al-Hajri & Al-Enezi, 2019). Both Al-Ajmi et al. (2015) and Al-Hajri and Al-Enezi (2019) found that companies that are larger, older, and more profitable are more likely to implement CSR practices than others. They also found that industry type is not related to the nature of the CSR practice. Discrepancy in reporting was evident, and the researchers recommended a more strategic approach in managing CSR. Therefore, this study attempts to add to the scarcity of literature pertaining to Kuwait and the Middle East as a whole.

Impacts of industry type and time on CSR

Previous studies have provided cross-national comparisons of companies' CSR and how they report it (Lee, 2021). The literature review shows a lack of studies on industry-related comparisons within one country. Jackson and Apostolakou (2010) argued that industry characteristics influence the adoption of CSR concepts and themes. In industries with higher social and environmental impacts, companies face demands for greater transparency.

Nowadays, there is practically no industry that has not experienced increasing demand to legitimate its practices to society (Crane et al., 2019); for example, banking, retailing, tourism, food and beverages, entertainment, and healthcare industries have long been considered

fairly “clean” and uncontroversial, but now they all face increasing expectations to institutionalize more responsible practices (Crane et al., 2013). All industries face more obligations from professional or industrial associations to develop specific rules and standards in areas such as the environment, employment, health, and safety (Campbell, 2007; Jackson & Apostolakou, 2010). Therefore, the leading Kuwaiti companies are likely to be engaged in CSR that reflects some relevance between their industries and the corresponding CSR concepts and themes.

This study also aims to investigate the impact of time on the level of adoption of the concepts of “CSR,” CC, CS, and CCI and the six social themes in the reports. Adding a time variable to the investigation can demonstrate institutional changes in the concepts and themes throughout the 10-year timeframe, which can provide a more robust and conceptual understanding of how Kuwaiti companies are shifting their CSR concerns to meet global demands, if at all.

Research questions

Based on the literature review, this study aims to answer the following research questions:

RQ1 pertaining to the four concepts (“CSR,” CC, CS, CCI):

RQ1a: What is the level of adoption of the four concepts (“CSR,” CC, CS, CCI) in the social responsibility reporting of leading Kuwaiti companies?

RQ1b: Is there a relationship between industry type and the adoption of the concepts?

RQ1c: How has the adoption of the four concepts changed over the past 10 years, if at all?

RQ2 pertaining to the six social themes:

RQ2a: What is the level of salience of the six social themes in the social responsibility reporting of leading Kuwaiti companies?

RQ2b: Is there a relationship between the salience of the social themes and industry type?

RQ2c: How has the salience of the six social themes changed over the past 10 years, if at all?

RQ3 pertaining to the four concepts and six social themes:

RQ3: Is there a relationship between the adoption of the four concepts and the salience of the six social themes in the companies’ social responsibility reporting?

Methodology

To answer the above research questions, the authors analyzed the CSR content available in the reports of the selected Kuwaiti companies. According to Coombs and Holladay (2012), content analysis is the most widely used technique in CSR-related research. The content analysis in this study was initiated by identifying the research sample, unit of analysis, and variables of interest, followed by establishing a classification system for coding these variables quantitatively. The authors drew a sample of companies from a list published by Boursa Kuwait (Kuwait’s Stock Market) in July 2022. This list is based on the companies’ market values. In total, 167 companies are listed, representing 13 different industries in Kuwait. The top 20 companies are dominated exclusively by banking and financial services, which would create difficulties in analyzing the research questions pertaining to industry type. To include a variety of industries, the authors selected the top five companies in each type of industry. Some industries had fewer companies. In this case, all companies in this industry were included in the sample.

Table 1

Kuwait’s Leading Companies Based on Boursa (July 2022)

| Industry | Number of Companies | The Five Companies Included in the Sample |
|----------------------|----------------------------|---|
| 1 Banking | 11 | National Bank of Kuwait (NBK), Gulf Bank, Commercial Bank of Kuwait (Al-Tijari), Al Ahli Bank of Kuwait, Ahli United Bank |
| 2 Financial services | 48 | Kuwait Investment Company, Commercial Facilities Company, International Financial Advisors Holding, National Investments Company, Kuwait Projects Holding |
| 3 Real estate | 38 | Sokouk Holding, Kuwait Real Estate Company, United Real Estate, National Real Estate Company, Salhia Real Estate |

Table 1*Kuwait's Leading Companies Based on Boursa (July 2022)*

| | Industry | Number of Companies | The Five Companies Included in the Sample |
|----|------------------------|----------------------------|---|
| 4 | Insurance | 8 | Kuwait Insurance Company, Gulf Insurance Group, Al Ahleia Insurance Company, Warba Insurance Company, Kuwait Reinsurance Company |
| 5 | Industrials | 28 | Kuwait Cement, Gulf Cable and Electrical Industries, Heavy Engineering Industries and Shipbuilding, Kuwait Portland Cement, Shuaiba Industrial |
| 6 | Basic materials | 4 | Kuwait Foundry, Boubyan Petrochemical Company, Al Kout Industrial Projects, Qurain Petrochemical Industries |
| 7 | Consumer discretionary | 12 | Kuwait National Cinema, Kuwait Hotels Company, Sultan Center Food, IFA Hotels and Resorts, Palms Agro Production |
| 8 | Telecommunications | 5 | Mobile Telecommunications (ZAIN), National Mobile Telecommunications (OOREDOO), AAN Digital Services Company, Hayat Communications, Kuwait Telecommunications (STC) |
| 9 | Energy | 6 | Senergy Holding Company, Independent Petroleum Group, National Petroleum Services, The Energy House Holding, Gulf Petroleum Investment |
| 10 | Technology | 1 | Automated Systems Company |
| 11 | Health care | 3 | Advanced Technology, Yiacco Medical, Al Maidan Clinic for Oral Health Services Company |
| 12 | Consumer staples | 2 | Livestock Transport and Trading Company, Mezzan Holding Company |
| 13 | Utilities | 1 | Shamal Az-Zour Al-Oula Power and Water Company |

The final sample included 51 companies from 13 industries. To evaluate the extent of CSR disclosure, the authors first looked for the companies' CSR or sustainability reports, as this publication is solely dedicated to CSR. Second, if a CSR or sustainability report was not available, the authors looked for annual reports because they are second in line to illustrate the companies' commitment to CSR and would contain the required information. Transparency is acknowledged as a core element of corporate disclosure, which is why many companies use annual and CSR reports as their preferred modes for communicating about CSR (Richards & Wood, 2009). Corporate reports communicate meaningful information about the impact of a company's activities on society. Annual and CSR reports describe performance, involve measurement, and are produced on a recurring basis (Richards & Wood, 2009). Thus, these reports serve multiple purposes, such as helping to review and evaluate the companies' stand on various CSR issues. Uncovering the nature of their efforts can also infer the institutionalization of their CSR concepts and themes, which can help these companies strategically promote their CSR efforts (Cornelissen et al., 2015; Fredriksson & Pallas, 2014; Lee, 2021).

After reading the CSR content in the report, it gets coded. The unit of analysis, therefore, was the report in its entirety, where each mention of the four concepts and the six themes was coded according to the corresponding category. To ensure that the sample included enough data, a timeframe of 10-year period was chosen for that purpose. Reports issued after 2019 were not investigated, as their content would have been influenced by the COVID-19 pandemic. Most of the reports were already available on the companies' websites. The reports that were not available on the website were requested from the company through personal contact. Some companies were responsive, while others did not provide the requested information despite the frequent attempts made to obtain them. Thus, the total number of the retrieved reports for the analysis was 490. The data were collected between July 2022 and September 2022, followed by the analysis.

Table 2*Social Concepts and Themes and Their Corresponding Literature*

| Social Concepts | Social Themes |
|---|---|
| <ul style="list-style-type: none"> • Corporate Social Responsibility • Corporate Sustainability • Corporate Citizenship • Corporate Community Involvement | <ul style="list-style-type: none"> • Labor/Employee • Business Ethics • Community/Society • Environment • Business Behavior • Economic Responsibility |
| Relevant Literature | |
| Waddock (2004), Matten and Crane (2005), Gardberg and Fombrun (2006), Carroll (2008), Aras and Crowther (2009), Cornelissen et al. (2015), Fredriksson and Pallas (2014), Crane and Matten (2016) | Young and Marais (2012), Kang and Moon (2012), Valor (2005), Crane and Matten (2016), Matten and Crane (2005), Gardberg and Fombrun (2006) |

This study adopted methodological procedures, definitions, and codebook categories like those available in previous scholarship (Table 2). The codebook started with descriptive questions about Kuwaiti companies, such as type of industry, type of report, language, and year of publication. The categories in the type of industry have already been identified by the official website of Boursa Kuwait Table 3.

The other sections of the codebook dealt with coding variables directly related to the research questions. Codes pertaining to “CSR,” CS, CC, and CCI were selected when the report content referred and implicated to each concept. “Other, specify” was chosen to refer to any concept that went beyond the definitional spectrum of the four concepts. The classifications and definitions of the six social themes and the degree of their salience were measured by drawing on Young and Marais’ (2012) study. Each of these social themes has been described in the literature review section above. The categories for all variables were mutually exclusive as well as exhaustive.

Intercoder reliability

Two trained independent coders analyzed the 490 sample reports. Before the analysis, the two coders coded a random sample of 49 social

reports (10% of the sample) to test the intercoder reliability agreement. The responses were calculated using Cohen’s Kappa intercoder reliability test and produced values ranging between .90 for the four CSR concepts and .84 for the six social themes, which yields an average of .87 Kappa coefficient. This value demonstrates strong and sufficient consistency between the coders.

Although Arabic is the official language of Kuwait, most reports were in English, and some were written in both English and Arabic. The coders were fluent in both languages and coded the sample accordingly. The data were inserted and analyzed using the Statistical Package for Social Science (SPSS 28.0).

Findings

All reports in the sample contained CSR content, which indicates that Kuwaiti companies consider CSR as an important part of their corporate discourse. In terms of report type, 93.1% of the reports were annual reports, and only 6.9% were CSR reports. This finding indicates that Kuwaiti companies have not yet allocated a separate report for their CSR efforts and are satisfied with including such information in their annual reports only. In terms of the language of the reports, 81.2% were in English, followed by 16.1% in Arabic and 2.7% in both languages. No other languages were identified in the reports.

Table 3

Type of Industry

| Industry | Number of Social Reports | Industry | Number of Social Reports |
|------------------------|--------------------------|--------------------|--------------------------|
| Banking | 50 | Telecommunications | 40 |
| Financial Services | 50 | Energy | 50 |
| Real Estate | 50 | Technology | 10 |
| Insurance | 50 | Healthcare | 20 |
| Industrials | 50 | Consumer Staples | 20 |
| Basic Materials | 40 | Utilities | 10 |
| Consumer Discretionary | 50 | Total | 490 |

RQ1: Adoption of the four concepts

Research question 1a concerns the level of adoption of the four concepts. As shown in Table 4, “CSR” had maximum citations (n = 553), followed by CS (n = 187) and CCI (n = 129), while CC had only two citations. The few answers in the “Other” category included corporate practices such as issues of corporate governance. The results imply that “CSR” as a concept is the most institutionalized concept in the Kuwaiti CSR discourse.

Table 4

Adoption of the Four Concepts in Reports

| | Corporate Social Responsibility | Corporate Citizenship | Corporate Sustainability | Corporate Community Involvement | Other |
|-------|--|------------------------------|---------------------------------|--|--------------|
| Total | 553 | 2 | 187 | 129 | 21 |

Pearson’s Chi-Square coefficients

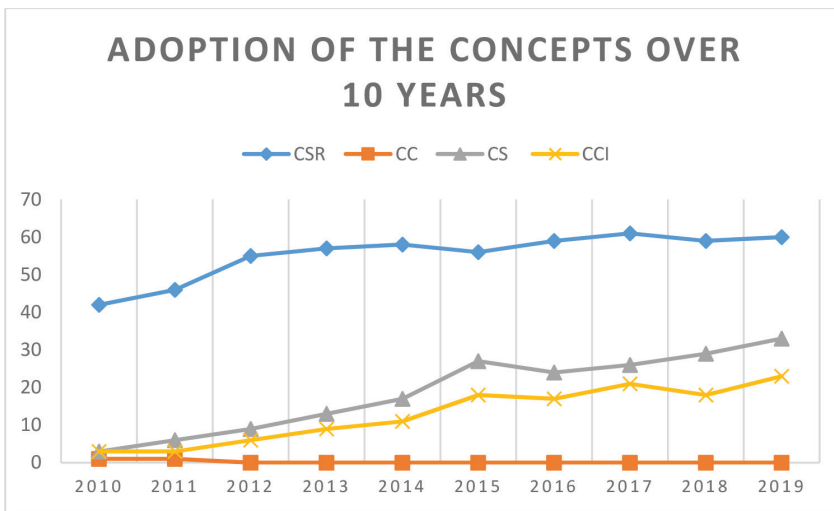
Research question 1b concerns associations between industry type and the level of adoption of the four concepts, which were analyzed using Pearson’s chi-square coefficients. Based on a .05 significance level, the chi-square test results showed that there was no association between CC and industry type [$X^2 = (12, N = 553) = 18.727, p > .05$], as well as between “CSR” and industry type, as the variable is constant. That is, “CSR” was cited in almost every item of the sample and could not infer a statistical association with industry type due to its dominant presence in the reports. In contrast, CS and CCI were both significantly associated with industry type [$X^2 = (12, N = 553) = 124.620, p < .00$] and [$X^2 = (12, N = 553) = 79.576, p < .05$, respectively].

To determine the specific industries associated with CS and CCI, cross tabulations were computed with each industry type and the two concepts. For CS, Pearson’s chi-square coefficients showed significant p levels for banking, telecommunications, and real estate (p = .00, p = .01, and p = .00, respectively). For CCI, significant p levels were found for banking, telecommunications, and financial services (p = .00, p = .00, and p = .00, respectively). These findings indicate that the social efforts of both the banking and telecommunications industries in particular, are directly geared toward issues of CS and CCI.

Figure 1 shows the adoption of the four concepts during the 10-year timeframe, which pertains to research question 1c. As shown, “CSR” was the most dominant concept throughout the timeframe, with a wide gap compared to the other concepts. CS and CCI steadily increased throughout the timeframe, indicating gradual corporate attention to these concepts and their significance for the wider umbrella of CSR in Kuwait.

Figure 1

10-year Adoption of the Four Concepts



RQ2: Salience of social themes

Research question 2a concerns the salience of the six social themes in the reports. As Table 5 shows, “business behavior” had maximum citations in the reports (n = 488), followed by “community/society” (n = 402), “labor/employee” (n = 262), “environment” (n = 178), “business ethics” (n = 113), and “economic responsibility” (n = 16). These results indicate that “business behavior” is an established theme in the Kuwaiti practice of CSR in terms of both frequency and timeframe Figure 2. The figure also shows that the citations of both “community/society” and “environment” increased over the 10-year timeframe. These results indicate that Kuwaiti companies have become increasingly interested in issues related to local communities and the environment.

Table 5*10-Year Salience of the Six Social Themes in Reports*

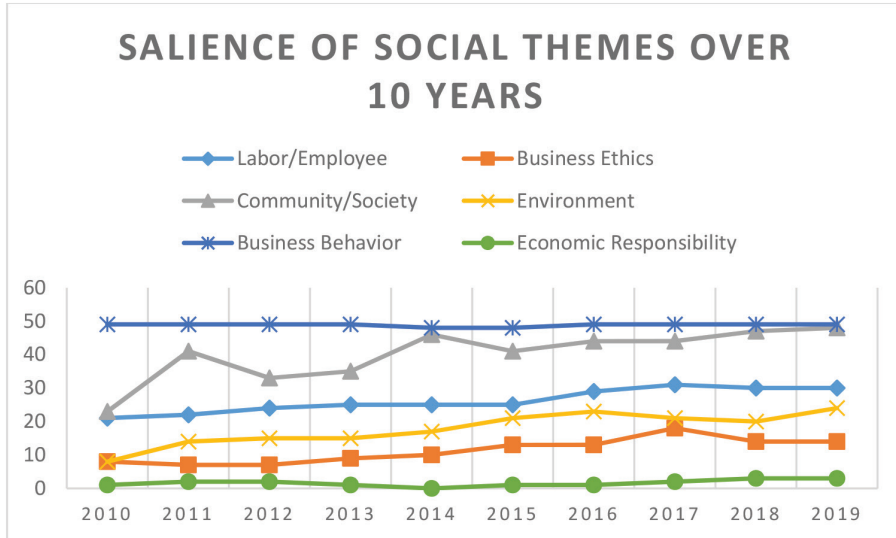
| Social Theme | Year | | | | | | | | | | Total |
|-------------------------|------|------|------|------|------|------|------|------|------|------|-------|
| | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | |
| Labor/Employee | 21 | 22 | 24 | 25 | 25 | 25 | 29 | 31 | 30 | 30 | 262 |
| Business Ethics | 8 | 7 | 7 | 9 | 10 | 13 | 13 | 18 | 14 | 14 | 113 |
| Community/Society | 23 | 41 | 33 | 35 | 46 | 41 | 44 | 44 | 47 | 48 | 402 |
| Environment | 8 | 14 | 15 | 15 | 17 | 21 | 23 | 21 | 20 | 24 | 178 |
| Business Behavior | 49 | 49 | 49 | 49 | 48 | 48 | 49 | 49 | 49 | 49 | 488 |
| Economic Responsibility | 1 | 2 | 2 | 1 | 0 | 1 | 1 | 2 | 3 | 3 | 16 |

Pearson's Chi-Square coefficients

Pertaining to research question 2b, cross tabulations with Pearson's chi-square coefficients were used to test the associations between the six themes and industry type. No statistics could be computed for "business behavior" due to the theme's high mentions, which makes the variable statistically constant. "Labor/employee," "community/society," and "environment" were statistically associated with industry type [$X^2 = (12, N = 553) = 82.667, p < .001$, $X^2 = (12, N = 553) = 125.670, p < .01$, and $X^2 = (12, N = 553) = 91.576, p < .01$, respectively]. "Economic responsibility" and "business ethics" were not statistically significant to infer any associations.

To determine the specific industries that are associated with the significant social themes, cross tabulations were computed for each industry type. "Labor/employee" was significantly associated with banking ($p = .00$), real estate ($p = .01$), insurance ($p = .00$), telecommunications ($p = .00$), and energy ($p = .00$). "Community/society" was significantly associated with banking ($p = .00$), financial services ($p = .00$), real estate ($p = .001$), insurance ($p = .02$), telecommunications ($p = .00$), and energy ($p = .00$). The "environment" was significantly associated with banking ($p = .00$), real estate ($p = .01$), telecommunications ($p = .00$), and energy ($p = .00$). These findings indicate that the CSR efforts of the banking, telecommunications, energy, and real estate industries are directly related to specific social themes. Like the findings obtained for the four concepts, banking and telecommunications are at the forefront of their associations with some social themes.

Figure 2
Salience of Social Themes over 10 Years



RQ3: Associations between CSR concepts and six social themes

The third research question concerns the statistical associations between the four concepts and the six social themes. Cross tabulations with Pearson’s chi-square coefficients were used to answer this research question. No statistics were computed for the concept of “CSR” and the theme of “business behavior” because they appeared in all reports and thus were considered constant variables. CC as a concept had no significant associations with any theme. The insignificant associations were more than the significant, and the latter are detailed below.

The concept of CS was significantly associated with the themes of “community/society” ($p = .001$) and “environment” ($p < .001$), and CCI was significantly associated with “environment” ($p = .034$), “community/society” ($p < .013$), and “economic responsibility” ($p < .003$). The implications of these associations are elaborated in the discussion below.

Findings recap

In terms of RQ1, the dominance of “CSR” in the reports in frequency and throughout the 10-year timeframe indicates that this concept is the most established in the CSR discourse of Kuwaiti companies and thus

the most institutionalized among the four concepts. Although CS and CCI lag behind “CSR”, they have been gaining momentum in frequency and throughout the timeframe to increasingly become major components of CSR in the country. They cannot yet be considered institutionalized concepts in the Kuwaiti practice of CSR, but as Table 4 and Figure 1 show, they are in the process of becoming institutionalized.

In terms of the salience of the six social themes, Table 5 and Figure 2 show that most themes are gradually gaining dominance over the years. “Business behavior” is the most dominant theme in terms of both frequency and timeframe and can thus be considered the most institutionalized among the six themes in the Kuwaiti practice of CSR. “Community/society,” “labor/employee,” and “environment” are noticeably increasing at a consistent pace. This increase throughout the timeframe indicates a growing interest from the companies in issues related to community involvement, environment, and employees.

Despite the few significant associations between the concepts and themes, they demonstrate an intentional relevance from Kuwaiti companies who believe in sustainability and community involvement, which represent the concepts. The companies are also operationally working toward issues of such nature, which represent the themes. These companies intend to match what they believe to be CSR and how they apply that belief. However, the insignificant associations outnumber the significant to conclude a holistic fitting among the concepts, themes and type of industry.

Discussion

Using institutional theory, this study explored the presence of and relationships between the concepts of “CSR,” CC, CS, and CCI and the six social themes identified in the relevant literature. It also identified the institutionalization of these concepts and themes in the Kuwaiti CSR discourse. In general, the fact that 490 reports had CSR content demonstrates that CSR has become an institutional practice of corporate operations within Kuwaiti companies. Although CSR remains a voluntary corporate effort, these companies from diverse industry types are immensely interested in giving back to their communities beyond commercial gains.

In terms of the descriptive findings, most of the social responsibility information was found in annual reports rather than in CSR or sustainability reports. The results showed that only 34 of the 490 reports were CSR

reports, indicating that most of these companies do not have CSR reports. This implies that Kuwaiti companies are yet to adopt a strategic approach to CSR where information of this nature should be presented in independent reports rather than being included in annual reports. While including CSR information in annual reports is an acceptable practice, a separate report for such information would be more professional and would consequently entail a strategic approach to CSR management.

In addition, most of the CSR information was written in English in the Arabic-speaking country of Kuwait. Accommodating non-Arabic speakers is certainly integral to corporate discourse, particularly for international investors. However, it would be expected to have the CSR information written mostly in Arabic or equally in both languages than in English alone. Despite these research results, having CSR information in all 490 reports demonstrates the companies' belief in the significance of undertaking and reporting CSR, irrespective of whether the information is presented in annual or CSR reports, in English or Arabic, or to a specific type of industry.

As shown in the findings, "CSR" was the most institutionalized concept in the reports. This implies its pronounced importance and familiarity to Kuwaiti companies, which could be justified by the following two reasons. First, "CSR" as a responsibility concept serves as the umbrella term for any social activity undertaken by corporations. The concept is widely used because it is a grand framework of social responsibility efforts by these companies. It has historically been used as the main and most frequent term to describe corporate efforts beyond commercial gains, even if the efforts are about sustainability or conservation (Crane & Matten, 2016). Second, the dominant use of "CSR" shows the preference and persistence of Kuwaiti companies to use this term over the others. That is, while companies worldwide are shifting toward using the term "sustainability" (Aslaksen et al., 2021; Baumgartner & Ebner, 2010), Kuwaiti companies continue to use this term. Not changing the terminology as the world is currently doing (Aslaksen et al., 2021) shows that Kuwaiti companies either still believe the term to be more inclusive than others in describing any responsibility efforts, or they might be lagging behind this global shift.

CS was the second most cited concept in the reports. It was expected to rank higher, as global efforts are heavily shifting toward sustainability

(Alam & Islam, 2021; Aslaksen et al., 2021; Lee, 2021). However, it lagged behind CSR by a large margin. These findings show that CS citations gradually increased in frequency throughout the timeframe of the study, which is a positive indicator of Kuwaiti companies paying attention to sustainability issues involving the environment and sustainable practices.

CCI had the third highest citations in the reports. It increased throughout the years as shown in Figure 2. This concept focuses on corporate efforts to join the community on various occasions. For example, in the reports, several Kuwaiti companies indicated participating in community events that encourage and provide entrepreneurial opportunities, sponsor youth exhibitions, and provide training workshops on financial literacy. Community involvement revolves around the idea of bringing positive changes to the community and one's business (De-Miguel-Molina et al., 2015), and Kuwaiti companies seem to be using these events as an opportunity to establish their presence in the community and to be part of its everyday life.

CC had no presence in the CSR content as it was only cited only twice. This concept seems to be new to Kuwaiti companies and still needs to be understood and established. CC advances the roles of companies as political actors by engaging in public policies, and Kuwaiti companies seem to lack interest in this concept because of its potential controversy in political matters. The companies could also lack an understanding of how they can be political actors in addition to being commercial entities.

The findings showed some associations between the concepts and industry type. CS and CCI showed significant associations with specific types of industries. The banking and telecommunications industries were repeatedly associated with CS and CCI. While these industries are expected to engage in CSR issues relevant to their core business, they are not expected to be associated with concepts that emphasize the environment. That is, energy sectors are more likely to engage in sustainability and environmental issues, as emphasized by Crane et al. (2013); however, telecommunications are more likely to engage in technology and communication development, as emphasized by Jackson and Apostolakou (2010). However, the findings showed that the banking and telecommunications industries engaged in concerns that were irrelevant to their industry. This finding is in tandem with those obtained by Al-Ajmi et al. (2015) and Al-Hajri and Al-Enezi (2019), who found that industry type in Kuwait is not related to the nature of CSR practices.

In terms of the six social themes, the findings showed a steady increase in citations throughout the timeframe. This increase demonstrates wider attention from Kuwaiti companies toward various issues of social significance. However, “business behavior” ranked first and remained so throughout the timeframe, making it the most institutionalized theme in Kuwaiti CSR practice. Issues related to “business behavior,” such as responsible marketing, anti-corruption, assurances, and consumer health (Young & Marais, 2012), seem to be at the forefront of the CSR concerns of Kuwaiti companies.

In addition, all social themes increased throughout the 10-year timeframe; however, “community/society” and “environment” had noticeable and proportionally higher rates of increase than the other themes. The increased presence of “environment” suggests that global warming and climate change issues have become institutionalized matters in Kuwaiti corporate discourse. The increasing attention to “environment” from these Kuwaiti companies is in tandem with the case of many companies globally (Alam & Islam, 2021; Lee, 2021; Malik et al., 2021). As for “community/society,” these companies’ involvement in community events and society’s daily life has become part of corporate discourse. This is also in tandem with the literature which shows that companies are increasingly becoming an integral part of public life (De-Miguel-Molina et al., 2015; Lee, 2021; Sagebien et al., 2008).

Some industries showed significant associations with “environment,” “community/society,” and “labor/employee.” The banking and telecommunications industries in particular have more associations with these themes than others. Like the concepts, energy and utilities industries, for example, are expected to direct their efforts toward the environment. However, the findings indicated otherwise, where banking and telecommunications were more involved in CSR issues that were irrelevant to their core business.

The few significant associations indicate that Kuwaiti companies intentionally use particular concepts with particular themes, demonstrating a deliberate fit between their CSR philosophy and understanding, on the one hand, and their corresponding details within them, on the other. For example, CS and CCI were significantly associated with “community/society” and “environment.” These associations are in tandem with each other, where issues of sustainability and community involvement concern the environment and local communities or the entire society, respectively.

Toward a strategic institutionalization of CSR concepts and themes

Do Kuwaiti companies manage and communicate their CSR strategically? The answer cannot be reached yet but previous research suggests that if CSR reporting is not strategic it leads to distrust and poor reputation from stakeholders and ambiguity in its objective (Aksak et al., 2016). Ismaeel et al. (2021) found that CSR reporting in the Middle East is still at its early stages and would require time to draw conclusions on whether it is strategic or not.

However, the findings could at least provide an indication of a strategic intention behind how CSR is implemented, and thus, communicated. The adoption and salience of the concepts and themes are not based on arbitrary decisions; rather, they are based on deliberate decisions preceded by internal discussions within these companies. The findings provide a glimpse of hope that these companies are making efforts to bring about social change, with the purpose of directing these efforts toward the entire society, the environment and various stakeholders.

Several implications can be inferred from the findings. The success of CSR performance is significantly dependent on the success of CSR communication (Kim & Ferguson, 2014). Corporate communicators and public relations practitioners need to ensure that CSR content should reflect the perspectives of all stakeholders involved. Knowing who is benefiting from the CSR efforts and specifying the domains in which these efforts are implemented are important for corporations to communicate and for stakeholders to know (Aksak et al., 2016). They also need to align their CSR understanding and efforts with their company's core business and industry type as several studies have found positive outcomes for doing so (Kim & Ferguson, 2014; Budhwar et al., 2021).

Companies can achieve greater transparency in undertaking CSR and relating their CSR efforts to their industry characteristics (Jackson & Apostolakou, 2010). In other words, the CSR efforts of a telecommunications company could be geared toward technological advancements, while those of a bank could be geared toward financial literacy and entrepreneurship. For this purpose, corporate communicators and public relations practitioners should engage in conversations with internal and external stakeholders and create a balance between the CSR priorities that Kuwait needs and the CSR priorities of the companies. These conversations have strategic

significance because they comply with the existing institutional conditions within which companies operate. The conversations can be conducted in various ways, ranging from social media conversations to private talks among consumers, employees, and researchers (Zerfass et al., 2018). By engaging in these conversations, both companies and society at large can become aware of why such CSR efforts are implemented in the short and long terms and for which stakeholders.

Furthermore, basing the implementation of CSR on strategic plans would certainly lead to CSR issues that are relevant to the community and would create more impactful CSR practices. For example, implementing CSR based on the four-step management process of research, objectives, programing, and evaluation (Smith, 2020) would create CSR campaigns that are based on exhaustive research of the CSR situation in the country, set relevant objectives, implement them, and evaluate their effectiveness. Through this process, communicators would make a better fit between a company's core business, the CSR issues they are interested in, and the needs of the community (Schaefer et al., 2019), whether it is related to any concept or social theme. Toward implementing this strategic approach, companies can somehow adapt to particular social concepts and themes, thus, making some of them more or less institutionalized than others. One company may adopt "CSR" less and CS more, and another company may adopt CCI more and CC less.

Conclusion, limitations, and future research

Drawing on institutional theory, this study explored how Kuwaiti companies communicate, thus institutionalize, their social responsibility roles. The authors examined the four concepts of "CSR," CS, CC, and CCI. These concepts showed varying use, where "CSR" was distinctly the most dominant, while CS and CCI showed a gradual increase in their use. It can be concluded that "CSR" as a concept is more ingrained in the social responsibility discourse of Kuwaiti companies and, therefore, is the most institutionalized in this discourse. CS and CCI are strongly competing to be part of the CSR scene, yet they lag in being institutionalized concepts of CSR in Kuwait.

As for the social themes, they were not much different from the concepts. The "business behavior" theme was the most institutionalized in the CSR discourse. The "environment" and "community/society" themes

gradually gained prominence throughout the timeframe, demonstrating a deliberate corporate intention to shift toward detailed issues in CSR and not only toward general concerns under the wide umbrella of CSR. Despite their prominence, they are yet to be considered institutionalized. Overall, type of industry was not a determining factor to the concepts and themes, yet the banking and telecommunications sectors seem to be leading the CSR scene in Kuwait.

This study has several limitations. First, although the sample included the biggest companies in Kuwait, some were less represented in their categories than others. Some industries included three companies, while others included five, which could have changed some of the findings if all industry types had an equal number of companies. Second, the list of companies was based on the rating of Kuwait's Stock Market in July 2022, which fluctuates with time.

In the future, researchers could expand on CSR reporting by identifying the target audience of such information. CSR efforts are presumed to benefit certain stakeholders, and it would be beneficial to know which stakeholders are benefiting from these efforts and whether particular social themes and concepts are associated with specific beneficiaries. Future researchers could also examine how compliant these organizations are to institutional factors toward CSR. That is, this study has shown that "CSR," CS, CCI, the "environment" and "society/community" have strong presence in the social reporting of Kuwaiti companies. Measuring if these concepts and themes are really reflected from the entire society or from non-governmental organizations, for example, can demonstrate the adaptation of Kuwaiti companies to their local environments. Another area of future inquiry is to investigate how companies in neighboring countries communicate their social responsibilities. Neighboring countries, such as Saudi Arabia, Qatar, and Oman, have been active in CSR (Kirat, 2015), and any comparison among them would add more insights to the existing limited literature in the region. A cross-national comparison could provide distinct details of communication and institutionalization in CSR reporting in the region.

To conclude, this study fills a gap in the literature and advances knowledge in CSR and CSR reporting. It provides evidence-based results on the adoption of CSR concepts and social themes in the social reports

of Kuwaiti companies. It shows the institutionalized CSR concepts and themes in terms of quantity, type of industry, and timeframe. On a larger scale, this research enhances the value of institutional theory in strategic communication by providing empirical insights from a Middle Eastern Arab country regarding CSR reporting.

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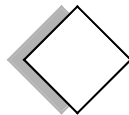
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