

Awareness of Corporate Social Responsibility in an Emerging Economy

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Abstract: This study explores the level of awareness of corporate social responsibility (CSR) among MBA students at a major Saudi university; MBA students were chosen for this research because these students represent future business leaders. All of the attending MBA students were surveyed, and 204 valid responses were used for the analysis. Four CSR dimensions were investigated: economic, legal, ethical, and philanthropic dimensions. Significant differences were found in the respondents' awareness of the CSR dimensions. Significant awareness differences were also found among the respondents based on gender, work experience, and managerial position. Implications, recommendations, limitations, and directions for future research are discussed.

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Introduction

Globalization has placed enormous pressure on corporations as they seek to achieve their strategic goals and objectives in the contemporary business environment. The global business environment is rapidly changing as a result of various factors, such as a shortage of resources, the financial downturn, and environmental pollution. Corporate social responsibility (CSR) is internal to a corporation; it dictates how a company plans its course of action with respect to society. According to Carroll (1979: 500a), "the social responsibility of business includes the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time." This term essentially addresses the set of operations that an organization conducts for the benefit of society.

Although social issues have been debated for centuries, contemporary business thought has influenced this area of study and raised its prominence. For instance, the findings of Levy (1999) support the belief that corporate philanthropy and social initiatives are the heart and soul of business. He highlighted the necessity for social endeavors to be consistent with business objectives in terms of profit (which is the heart) and that such endeavors must express the values of serving society (which is the soul). CSR assists humanity in multiple ways; in fact, training and educating future business leaders to consider CSR issues and their implementation can truly change the fate of society (WBCSD, 2000).

However, there is no agreed-upon definition of CSR, which raises the question as to what can accurately be considered to represent corporate social responsibility. Broadly, scholars have defined CSR as

a "situation where the firm goes beyond compliance and engages in 'actions that appear to further some social good, beyond the interests of the firm and that which is required by law'" (McWilliams et al., 2006). According to the Commission of European Communities (2001, p. 347), "CSR is a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis."

CSR term sometimes too general and overlap with other concepts and sometimes takes particular subtext and depending on the geographical area or the environment where they are used. The reason is that the meaning of CSR is different across nations and assessments of firms' activities in social issues are affected by cultural norms and expectations. For example, Maignan (2001) articulated that the French and German consumers' purchase intentions are relies more on the philanthropic activities of the firm than American consumers. Therefore, a firm that donates to charity may be evaluated as more or less socially responsible depending on where the question is asked. Maghrabi (2008) stated, the Saudi students believed that the MNC's have a significant public role than did the US student. These differences in business practices and perceptions among firms operating in different regions of the globe provide an obstacle in developing a common understanding of the term CSR (Fombrun, 2005).

1. CSR in Saudi Arabia

Evidence suggests that firms in the United States, the European Union, and developed economies in Asia (e.g., Japan, Korea, and China) are at the forefront of implementing CSR programs (McWilliams et al.,

2006; Collier and Esteban, 2007 and Mackenzie, 2007). It is also moving to see that within the developing economies in Asia and Africa there is an increasing awareness of CSR (Levine, 2008; Goyal, 2007; Ford, 2007). The experience in the Middle East is not different and we can see evidences of firms in some Gulf Co-operation Council (GCC) countries (e.g., UAE, Qatar) actively thinking about CSR, what it means, and how to incorporate it in principle and practice (Katsioloudes & Brodtkorb, 2007). Saudi Arabia, a member of the GCC and the largest economy in the Arab world, is a host to many important industries such as petrochemicals and refining, banking, and healthcare.

In Saudi Arabia, the practice of CSR is becoming more prevalent among Saudi Arabian businesses. The government also plays a role in harnessing the skills of the corporate sector in identifying better means through which it can benefit society. This issue is of great importance for Saudi Arabia, as the Saudi economy is opening up and the government is attempting to diversify its investments and reduce its reliance on the petroleum sector. The country has invested in such varied sectors as food, telecommunications, and financial institutions to change its status from being a major importer of these products to being self-sufficient or even an exporter of many products. Moreover, Saudi companies are expanding their activities and business in the region and throughout the world.

Internationally published material on Saudi Arabia in the context of CSR is limited, and the limited existing material provides an inconsistent picture. The 2006 stakeholder satisfaction survey by Globalscan CSR monitor (2006) placed Saudi Arabia among the top category of satisfied markets. According to a report titled "The Evolution of CSR in Saudi Arabia – The Changing Landscape" (Tamkeen, 2010a), in a survey of Saudi companies, 85 percent of Saudi leaders identified the government/regulatory framework as the main challenge in implementing CSR. Another important finding was that the three main areas of CSR that have gained recognition in the Saudi corporate world were employees, the community, and the environment.

The key issues for CSR in Saudi Arabia, such as an improved workplace, health and safety standards, the environment, and good governance, are being recognized as areas of common interest for development and as opportunities for a government-private sector partnership. Many Saudi companies are also beginning to recognize the merits of engaging in responsible business practices rather than simply giving to charity. Although the social/religious context in Saudi Arabia is the basis for performing good deeds, an increasing number of corporate players are

recognizing and appreciating the significance of integrating CSR in all aspects of business operations.

In turn, this growing appreciation for CSR encourages businesses to produce meaningful outcomes from concerted efforts in the country. Saudi Arabia has numerous development challenges, and a long-term strategy outlined the key challenges to be overcome to achieve Vision 2025 (Saudi Arabia Long-Term Strategy, 2025). Some examples of these challenges include generating employment, reducing poverty, improving the quality of life, reducing imbalances in regional development, and rationalizing water use. The Saudi political leadership has clearly indicated that it wants to involve the private sector in these development efforts.

2. Study Objectives

In 2008, the Saudi Arabian General Investment Authority (SAGIA) and Harvard Kennedy School's (HKS) Corporate Social Responsibility Initiatives (CSRI) conducted the first leadership dialogue and identified following as the important challenges for the CSR in Saudi Arabia:

- A lack of awareness of CSR, both in terms of the overall 'business case' for CSR, and in terms of concrete CSR practices, implementation tools, and methodologies.
- Lack of institutionalization of CSR within companies and within the business community, i.e. relatively few CSR organizations, consultancies, business leadership initiatives etc.
- A mismatch between the need for CSR practices and the skills taught by local colleges and universities (Report of the First Leadership Dialogue, 2008).

In the light of above challenges, the purpose of this study is to explore the level of CSR awareness among MBA students at a major Saudi university because these students represent future business leaders and which theory of CSR will be appropriate to measure their awareness. Because Saudi Arabia has distinctive cultural, economic, and political circumstances compared with Western economies, this study will be a valuable contribution to the CSR literature, as few studies have investigated this issue in a local context. In the setting described here, regulations in Saudi Arabia are still in the developmental phase, and the environment for implementing these regulations is immature.

3. Importance of the Study

The studies of CSR in Saudi Arabia are primarily limited to self-reported questionnaires related to CSR (National Commercial Bank, 2009), and they focus on consumer attitudes toward the social performance of Saudi business firms. These studies include the following: an empirical investigation (Soliman, 2004), a study of the perceived social role of MNCs in the US

and Saudi Arabia (Maghrabi, 2008), and an investigation of the perceptions and practices of CSR in Saudi Arabia (Emtairah *et al.*, 2009). The current study aims to fill this gap. There has been significant development in the concept of CSR in Saudi Arabia during the last five years; the Saudi Arabian Responsible Competitiveness Index (SARCI) is an initiative undertaken by three Saudi organizations (one governmental, one semi-private, and one international non-governmental organization). The collaboration among these organizations may be one of the best examples of the importance of this concept in Saudi Arabia. Thus, the collaboration between actors in the field of CSR could have a major influence on the role of Saudi companies in the development of Saudi society.

4. Literature Review

In the CSR literature, there are three schools of thought on the definition of CSR. The first view of CSR consists of particular sets of activities that includes benevolent and charitable donations (Wokutch 1998), community concerns (Mallot 1998), the advancement of gender, racial, and diversity in the workplace (Clair *et al.* 1997), safety (Wokutch 1992), human rights (Jennings and Entine 1999), and the environment (Fryxell and Dooley 1997).

The second view of CSR, found in numerous classifications and frameworks, defines business ethics to be a key dimension of CSR (Llewellyn 1998) and uses the term business ethics interchangeably with CSR (e.g., Beauchamp and Bowie 2001). The second view highlights fewer stakeholder issues and emphasizes those parts commonly related with compliance programs and more likely to be considered business ethics issues such as antitrust issues, pricing policies, doubtful sales incentives, dishonesty, and bribery (Wokutch and Mallot 1998).

A third school includes both the prior views concerning what firm behaviors and activities actually comprise CSR. For example, Carroll (1979, 1991) attempted to bring greater precision in answering the question of what constitutes social responsibility by offering four hierarchically related responsibilities that are economic, legal, ethical and philanthropic. In Carroll's pyramid, economic responsibilities refer to the basic responsibilities of profitability and the production of the goods and services that are required by the market. In a developing country context, the fulfillment of this responsibility results in the creation of jobs and income (UNIDO, 2002). Legal responsibilities refer to fulfilling this economic responsibility within the legal system of the country or as required by law. This responsibility may comprise complying with various legal requirements, including worker safety, environmental standards, and tax laws. Ethical responsibilities involve choosing actions that

are right, just, and fair as well as avoiding harm to nature and to people. Ethics takes responsibility to a higher level in that compliance surpasses legal requirements (Garriga and Mele, 2004b). Finally, to fulfill philanthropic responsibilities is to contribute to society and to improve the general quality of life. In developing countries, philanthropic activities in the form of donations are equated to CSR (Crane and Matten, 2004a). Figure 1 exhibits the hierarchical nature of these four levels of CSR.



Figure 1: The Pyramid of Corporate Social Responsibility

Source: Adopted from (Carroll 1979, 1991)

The concept of CSR has a relatively long history in the social sciences (Garriga and Male, 2004a). According to Friedman (1970), corporations have only one responsibility, which is to earn profits in a legal manner, and the only responsibility of managers is to increase shareholder wealth. Friedman stated that managers and even executives are employees of stockholders; thus, the only responsibility of the former is "to conduct the business in accordance with their [the owners'] desires to make as much money as possible conforming to the basic rule of society" (p. 13). Friedman's standpoint is similar with economic and legal responsibilities by Carroll's pyramid of CSR that is the basic responsibility of the firms is to make profit in a legal way. In contrast of Friedman, Freeman (1994) argued that managers have responsibilities not only to shareholders but to all stakeholders. He explained that an organization's success depends on its ability to manage its relationships with stakeholders, including financiers and shareholders, as well as customers, employees, and even communities or societies. Freeman's standpoint is also similar with ethical and philanthropic responsibilities by Carroll's pyramid of CSR that is firms would make profit but

will not harm the people and natural environment where they operate.

After many decades of research on CSR, McWilliams *et al.* (2006, p. 8) concluded that “there is no strong consensus on a definition for CSR.” The development of a definition becomes clear clarified when one assesses the many definitions that have been issued by past researchers. For example, McGuire suggested that “the idea of social responsibility supposes that the corporation has not only economic and legal obligations, but also certain responsibilities to society which extend beyond these obligations” (1963, p. 144). Furthermore, Davies concluded that “social responsibility begins where the law ends. A firm is not being socially responsible if it merely complies with the minimum requirement of the law, because this is what any good citizen would do” (1973, p. 313). Social responsibility takes one step further than simple legal requirements. Social responsibility refers to a firm’s recognition of its social obligation beyond the requirements of the law.

Corporate social responsibility is predominantly considered a Western phenomenon supported by strong institutions, standards, and appeal systems that are weak in the developing countries of Asia (Chapple and Moon, 2005). These weak standards pose considerable challenges to firms practicing CSR in the developing countries of Asia. Asian firms often lag behind their Western counterparts in CSR practices (KPMG, 2005). Recently, CSR practices have gained importance in Saudi Arabia because of the advent of privatization, liberalization and globalization, the entry of MNCs, growing consumer expectations of businesses, and the emergence of pressure groups that have advocated stronger CSR in the country.

At the state level, the Kingdom of Saudi Arabia donated \$158 million on humanitarian grounds to support the devastating cyclonic effects on Bangladesh in 2007 compared with the \$20 million in support from the United States (Smith, 2010). Subsequently, after Haiti’s earthquake in 2010, Saudi Arabia allocated \$50 million to the Emergency Response Fund established by the United Nations (Al Yahya, 2011a). Saudi Arabia also gave \$100 million to Pakistan for flood relief in 2010 (Arab News, 2010a). In 2008, Saudi Arabia provided \$500 million in cash to the World Food Program, the largest contribution in the program’s history (WFP, 2008). Moreover, the Saudi private sector frequently contributes to humanitarian relief funds. The petrochemical giant Saudi Basic Industries Corporation (SABIC) gave SR5 million for Somalia’s people, who are suffering from the worst famine and drought in 60 years (Arab News, 2011).

Despite all of the support provided for humanitarian purposes, Saudi Arabia continues to lag

behind in terms of the awareness of social responsibility (Tamkeen, 2010b). The institutionalization of CSR is at a rudimentary stage, as are any implementation plans to execute CSR as a corporate strategy across organizations. An efficient and effective system is needed to coordinate major CSR activities, to assess their effects, and to position and communicate them strategically to further the country’s international standing (Al Yahya, 2011b).

Studies on the Saudi CSR context beyond the available literature are limited. Few researchers have addressed the social responsibility dimension directly or indirectly. Interestingly, the first study on Saudi CSR was conducted by At-Twajri (1988) long before CSR began to attract global attention. The study sample included 110 companies in Saudi Arabia and was based on a survey covering many variables that included many of today’s issues, such as environmental protection. The study concluded that the social responsibility activities of those companies did not meet expectations and were primarily cosmetic in nature. The results indicated that profit is the most important goal for business organizations, as supported by Friedman’s concept. Another study of the social responsiveness of Saudi managers by Graitem *et al.* (1990) reinforced the previous results. The authors found that Saudi managers ascribed less importance to social objectives than to economic objectives. Emtairah *et al.* (2009) argued that CSR in Saudi Arabia can be seen as a responsive within the normative and institutional pressures existing in the local context. He concluded that the lack of institutionalized and systemic approaches to CSR limit potential for a strategic CSR in Saudi Arabia. However, contemporary studies of CSR in Saudi Arabia have concluded that cultural elements plays a significant role in the development of CSR (Ali and Al-Aali, 2012; Ali *et al.*, 2012; Khurshid *et al.*, 2012 and Mandurah, 2012).

Besides the major role of environmental factors in the Saudi context, CSR is viewed only as an activity that relates to donations, because the CSR activities seem to be localized and based on religious, cultural and individual oriented initiatives. In the similar vein, strong, longstanding and deeply embedded ‘culture of giving’ already exists through the Islamic pillar of *Zakat*; CSR in Saudi Arabia tends to lean toward being classical and viewed as philanthropic/altruistic rather than strategic orientation. This is consistent with previous research in the region (Jamali *et al.*, 2008) who reported a high level of philanthropic orientation in Lebanon, Syria, and Jordan with small clusters of modern/strategic orientation in each country.

Nevertheless, beyond the philanthropic/altruistic orientation of CSR, there has been a significant development of the concept of CSR in the Kingdom of

Saudi Arabia from 2007. Mandurah et al., (2012) stated that Saudi managers are aware of the CSR concept and exhibit a positive attitude towards CSR more than a few years ago. They are ready to converge on a modern defined CSR concept and are trying to find the fit between their philanthropic tendencies and their business strategic goals. The study concluded that Saudi firms have concern about environment and comply with environmental laws, engage in community activities, (such as charitable donations, sponsored community project and supports non-governmental organizations (NGO's), customer care and right, employees training and development and good work life balance. An important finding is that Saudi firms believed that CSR helps firm's reputation, customer satisfaction and improve firm performance.

5. Hypotheses

The female movement in Saudi Arabia has advanced substantially in recent years. An increasing number of female students are reaching various stages of education and higher education each year, female college graduates are competing for various jobs in both the public and private sectors, female-only malls have been established, and females are increasing their participation in conferences and public seminars. However, there is evidence that the fields of study selected by female students are limited (Doumato, 1999; Salah *et al.*, 2003; Hamdan, 2005; Kayed and Hassan, 2011). The influence of the female members of Saudi society is still not present in the Saudi corporate world, as Saudi females tend to own a limited number of small businesses, primarily in the female-dominated sewing industry. Therefore, we hypothesize as follows:

Hypothesis 1: The CSR awareness of male MBA students is higher than that of female MBA students.

As mentioned above, attention to CSR has increased in recent years. Because individuals with more experience in the Saudi corporate world are expected to have greater exposure to CSR issues than individuals with less experience, we hypothesize as follows:

Hypothesis 2: The CSR awareness of MBA students with more work experience is higher than that of MBA students with less work experience.

For the same reasons cited in Hypothesis 2, it is expected that MBA students who occupy upper- and middle-level work positions will be more aware of CSR issues than those who occupy junior positions. Accordingly, we propose the following hypothesis:

Hypothesis 3: The CSR awareness of MBA students occupying upper- and middle-level work positions is higher than that of those occupying junior positions.

6. Methodology

The CSR framework pyramid of Carroll (1979c) is adopted as the conceptual framework of this study. This particular framework has been operationalized by many researchers (Crane and Matten, 2004b; Maignan, 2001). In contrast to other definitions of CSR, Carroll's pyramid framework is sufficient for considering other concepts of CSR, including corporate citizenship (Carroll, 1998) and stakeholder theory (Carroll, 2004).

The questionnaire statements were developed based on this framework, which consists of four responsibility components: economic, legal, ethical, and philanthropic. We measured the level of awareness of CSR for MBA students for two reasons. First, MBA students represent the business leaders of the future. Second, MBA students as employees represent an important stakeholder group. It is important for CSR research to gain a stakeholder perspective rather than depending only on the information reported by corporations (Ramasamy and Ting, 2004a). According to Gray *et al.* (1995) and Hardjono and Marrewikh (2001), employees constitute a key set of stakeholders who determine the quality of organizations and whose perception of CSR offers a suitable measure of CSR improvement.

7. Sampling Procedure

The study population consists of 278 students registered in MBA classes at a major Saudi university. Business college students were selected because they were accessible and because nearly all of them work for various Saudi organizations. Ramasamy and Ting (2004b) also selected a sample of MBA students to measure CSR awareness in Malaysia and Singapore. The schedule of all MBA classes at the college was obtained. The questionnaires were distributed in all MBA classes; the students were given sufficient time to complete them, and the questionnaires were then collected. The same procedure was applied at both the male and female campuses, which are physically located in separate areas. The researchers distributed 250 questionnaires covering all attending students, and 226 questionnaires were collected. Upon questionnaire editing, 22 questionnaires were excluded for various reasons. The analysis was conducted using 204 questionnaires, representing a response rate of 82 percent of the distributed questionnaires or approximately 73 percent of the total student population.

Table 1 shows the personal characteristics of the respondents. The data show that 79.9 percent of the respondents were male and 21.1 percent were female; moreover, 9.3 percent occupy upper-level positions, 54.4 percent occupy middle-level positions, and 36.3 percent work at the junior level. The data also reveal that 47.6 percent of the respondents were between 18

and 25 years of age. Furthermore, 63 percent of the respondents reported having one to five years of work experience, and approximately 27 percent reported having six to 10 years of work experience. Approximately 60 percent of the respondents work in the service sector, and nearly 35 percent work in the manufacturing sector.

8. Measurement

A five-point Likert scale was used for the scoring system (1 indicates strongly disagree, and 5 indicates strongly agree). The questionnaire was translated from English to Arabic. The translation procedure was conducted by a panel of bilingual experts. To assure that the translation from English to Arabic did not alter the meaning of the translated items, 16 questionnaires in both languages were given to five faculty members in Saudi Arabia who received a Ph.D. degree in the United States and who were proficient in both English and Arabic. The questionnaire covers a total of 16 attributes, as displayed in Table 2.

Table 1: Demographic Profile of the Respondents

Variable	Frequency	%
Gender		
Male	161	79.9
Female	43	21.1
Position		
Upper Level	19	9.3
Middle Level	111	54.4
Junior Level	74	36.3
Age (years)		
18 - 25	97	47.6
26 - 30	60	29.4
31 - 35	43	21.0
36 and above	4	2.0
Work Experience		
1 - 5 years	129	63.0
6 - 10 years	54	26.5
11 - 15 years	15	7.5
> 16 years	6	3.0
Industry		
Services	123	60.28
Manufacturing	71	34.81
Other	10	4.91

Table 2: Study Variables

Code	Statement
Economic Responsibility	
ECO1	Maximize profit as the primary goal.
ECO2	Strictly control production costs.
ECO3	Establish a plan for long-term success.
ECO4	Improve economic performance.
Legal Responsibility	
LEG1	Ensure that employees act within the standards defined by the law.
LEG2	Abstain from personal gain on contractual obligations.
LEG3	Abstain from manipulating the law even when it helps improve performance.
LEG4	Always follow the principles defined by the regulatory system.
Ethical Responsibility	
ETH1	Allow ethical concerns to negatively affect economic performance.
ETH2	Ensure that respect for ethical principles has priority over economic performance.
ETH3	Commit to a well-defined set of ethical principles.
ETH4	Avoid compromising ethical standards to achieve corporate goals.
Philanthropic Responsibility	
PHI1	Facilitate solutions for social problems.
PHI2	Contribute to the management of public affairs.
PHI3	Apportion some resources to philanthropic activities.
PHI4	Play a role in society that surpasses the mere generation of profits.

9. The Reliability and Validity of the Data Collection Instrument

To test the reliability of the data collection instrument, Cronbach's alpha coefficient was computed. The overall reliability for the instrument is .847, representing a high reliability level. Bartlett's test of sphericity and the Kaiser-Meyer-Olkin (KMO) measure of sampling adequacy were calculated as shown in Table 3. The test of sphericity (Bartlett, 1950) assesses the probability that the correlation matrix initiates from a population of independent

variables. The significance level in this study is .000, which indicates that the variables are not completely uncorrelated. The KMO measure of sampling adequacy (MSA) was also computed. The MSA test indicates the degree to which the variables are related; thus, it assists in evaluating whether the use of a factor analysis is appropriate. The MSA test value that we obtained is .832. As a rule, the KMO value should be .60 or higher to proceed with a factor analysis. Therefore, the sample was determined to be adequate.

Table 3: KMO and Bartlett's Test

KMO Measure of Sampling Adequacy		.832
Bartlett's Test of Sphericity	Approx. Chi-Squared	1111.158
	Df	120
	Sig.	.000

To establish the construct validity of the instrument, a confirmatory factor analysis was conducted. As shown in Table 4, the four-factor solution explains 58.54 percent of the total variance, representing a substantial value. The results show that most of the items were appropriately loaded to their related dimensions with minor overlapping. Two dimensions from the original model of Carroll (1979e), economic and philanthropic responsibilities, were loaded on separate factors in this study; this result indicates a clear difference in the respondents' minds concerning these dimensions. Most of the variables were loaded with values above .50.

Table 4: Factor Analysis*

Item	Ec	Leg	Phi	Eth
ECO1	.524			
ECO2	.723			
ECO3	.728			
ECO4	.632			
LEG1	.593			
LEG2		.595		
LEG3		.761		
LEG4		.559		
PHI1			.764	
PHI2			.771	
PHI3			.596	
PHI4			.580	
ETH1				.791
ETH2				.866
ETH3				.476
ETH4		.571		
Variance	17.449	15.078	13.875	12.146
Total Variance	58.548 %			

* Factor analysis: the extraction method is principal component analysis; the rotation method is Varimax with Kaiser normalization; and factor loadings below .4 are not shown.

We observe that the variable LEG1 (Ensure that employees act within the standards defined by the law), which belongs to the legal responsibility dimension, loaded on the economic responsibility factor. The respondents may have interpreted this statement in terms of avoiding bribes, which could

imply a monetary or economic association. In addition, the variable ETH4 (Avoid compromising ethical standards to achieve corporate goals) loaded on the legal responsibility factor, which demonstrates that compromising ethical standards is perceived by the respondents to be closely related to the legal responsibility of a company.

10. Results and Discussion

The primary objective of this study was to explore the awareness level of CSR among MBA students at a major Saudi university, as these students represent future business leaders. To achieve this objective, a multivariate analysis of variance (MANOVA) was conducted.

To test H1 (which states that the CSR awareness of male MBA students is higher than that of female MBA students), we examined the differences between the males' and females' awareness of economic, legal, ethical, and philanthropic responsibilities. These differences and the MANOVA results are shown in Table 5.

Table 5: MANOVA Test of Gender

Source	Dependent Variable	Mean		F	Sig.
		Male	Female		
Gender	Economic Resp	4.037	3.919	1.599	.208
	Legal Resp	4.224	3.901	11.455	.001
	Ethical Resp	4.017	3.721	7.704	.006
	Philanthropic-pic Resp	4.092	3.872	5.072	.025
Hotelling's T ² Value = .072 F = 3.592 Error df = 199.000 Sig. = .007					

The analysis indicates that the overall F value in the test of gender is significant at the .007 alpha level. All of the differences are significant at the .05 alpha level except for the difference in the awareness of economic responsibility. The male respondents were found to be more aware of the legal, ethical, and philanthropic responsibility of corporations than the female respondents. The differences in awareness between males and females in the Saudi culture may be prevalent because male employees are likely more exposed to the external environment than females are.

However, the insignificant difference in the awareness of economic responsibility implies that all respondents, regardless of their gender, agree that the primary goal of all corporations is to maximize profits and minimize costs. Therefore, H1 is supported.

H2 states that the CSR awareness of MBA students with more work experience is higher than that of the MBA students with less work experience. The MANOVA test results yielded significant differences in the awareness of all social responsibility dimensions at the .05 alpha level, except for the philanthropic dimension, as displayed in Table 6.

Table 6: MANOVA Test of Work Experience

Source	Dep. Variable	Mean				F	Sig.
		1 to 5 years	6 to 10 years	11 to 15 years	16 and above		
Work Exp	Ec Resp	3.990	3.944	4.383	4.167	2.879	.037
	Leg Resp	4.050	4.255	4.550	4.542	5.708	.001
	Eth Resp	3.876	3.986	4.283	4.542	3.958	.009
	Phi Resp	4.037	4.032	4.067	4.292	.391	.760
Hotelling's T2 Value = .147 F = 2.396; Error df = 587.000 Sig. = .005							

Table 7: LSD Test Results of Multiple Comparisons among Work Experience Groups

Dep. Var.	(I) Work exp	(J) Work exp	Mean Diff. (I-J)	Sig.
Ec Resp	1 to 5 Years	6 to 10 Years	.04587	.601
		11 to 15 Years	-.39302*	.008
		16 and Above	-.17636	.435
	6 to 10 Years	1 to 5 Years	-.04587	.601
		11 to 15 Years	-.43889*	.006
		16 and Above	-.22222	.340
	11 to 15 Years	1 to 5 Years	.39302*	.008
		6 to 10 Years	.43889*	.006
		16 and Above	.21667	.407
	16 and Above	1 to 5 Years	.17636	.435
		6 to 10 Years	.22222	.340
		11 to 15 Years	-.21667	.407
Leg Resp	1 to 5 Years	6 to 10 Years	-.20424*	.023
		11 to 15 Years	-.49961*	.001
		16 and Above	-.49128*	.034
	6 to 10 Years	1 to 5 Years	.20424*	.023
		11 to 15 Years	-.29537	.067
		16 and Above	-.28704	.227
	11 to 15 Years	1 to 5 Years	.49961*	.001
		6 to 10 Years	.29537	.067
		16 and Above	.00833	.975
	16 and Above	1 to 5 Years	.49128*	.034
		6 to 10 Years	.28704	.227
		11 to 15 Years	-.00833	.975
Eth Resp	1 to 5 Years	6 to 10 Years	-.11014	.273
		11 to 15 Years	-.40736*	.017
		16 and Above	-.66570*	.011
	6 to 10 Years	1 to 5 Years	.11014	.273
		11 to 15 Years	-.29722	.101
		16 and Above	-.55556*	.038
	11 to 15 Years	1 to 5 Years	.40736*	.017
		6 to 10 Years	.29722	.101
		16 and Above	-.25833	.388
	16 and Above	1 to 5 Years	.66570*	.011
		6 to 10 Years	.55556*	.038
		11 to 15 Years	.25833	.388

* The mean difference is significant at the .05 level.

The overall F value in the MANOVA test of work experience (2.396) is significant at the .005 alpha level. To discover which experience groups differ in terms of their awareness of these three responsibility dimensions, a series of post-hoc LSD tests were conducted. The analysis results appear in Table 7.

As show in Tables 6 and 7, the respondents with more than ten years of experience are more aware of the economic, legal, and ethical responsibilities of their companies than the employees with ten or fewer years of experience. The insignificant difference in the awareness of philanthropic responsibility can be understood in consideration of the dominating philanthropic spirit and tendency among the Saudi population and the high means of all respondents with various levels of experience (all are > 4.0). Thus, H2 is also supported.

Finally, to test H3 (which states that the CSR awareness of MBA students occupying upper- and middle-level work positions is higher than that of MBA students occupying junior positions), a MANOVA was also conducted. The MANOVA results for the differences in awareness based on organizational-level positions are shown in Table 8.

The overall F value in the MANOVA test of position (2.481) is significant at the .012 alpha level. However, on the individual dimensional level, there are significant differences in the awareness of only two dimensions of CSR: legal and philanthropic responsibilities. To discover which groups differ from one another in terms of their awareness of these two responsibility dimensions based on their positions, a series of post-hoc LSD tests were conducted. The analysis results appear in Table 9, indicating that employees who occupy upper- and middle-level positions are more aware of these dimensions of corporate responsibility than those who occupy junior-level positions. In terms of both economic and ethical responsibilities, there are no significant differences among respondents occupying various positions. Therefore, H3 is partially supported.

Table 8: MANOVA Test of Position

Source	Dep. Var.	Mean			F	Sig.
		Upper Level	Middle Level	Junior Level		
Position	Ec Resp	4.039	4.063	3.929	1.361	.259
	Leg Resp	4.289	4.270	3.949	8.180	.000
	Eth Resp	3.974	4.032	3.834	2.195	.114
	Phi Resp	4.211	4.113	3.902	3.975	.020
Hotelling's T2 Value = .147 F = 2.396 Error df = 587.000 Sig. = .005						

The overall F value in the MANOVA test of position (2.481) is significant at the .012 alpha level. However, on the individual dimensional level, there are significant differences in the awareness of only two dimensions of CSR: legal and philanthropic responsibilities. To discover which groups differ from one another in terms of their awareness of these two responsibility dimensions based on their positions, a series of post-hoc LSD tests were conducted. The analysis results appear in Table 9, indicating that employees who occupy upper- and middle-level positions are more aware of these dimensions of corporate responsibility than those who occupy junior-level positions. In terms of both economic and ethical responsibilities, there are no significant differences among respondents occupying various positions. Therefore, H3 is partially supported.

12. Conclusion, Implications, and Recommendations

On the theoretical level, we found that the model proposed by Carroll (1979f) is a helpful tool for measuring the awareness level of CSR. The study

findings clearly reveal significant differences in the awareness of most CSR dimensions based on the gender, length of experience, and job level of the respondents. Males and individuals with greater experience or higher positions were found to be more aware of most CSR dimensions than females, those with less experience, and junior respondents. The reason for higher male awareness towards CSR is largely due to its cultural factors, such as paternal (male-dominated) society. Female plays subsidiary role to their female counterparts. The context of male/female partnership is a recent concept towards a modern Saudi Arabia.

On the professional/practical level, these results emphasized the increased responsibility of Saudi business executives to plan and initiate CSR awareness programs among their employees, with the goal of sustaining a high level of awareness among male, experienced, and senior managers and creating and promoting greater awareness of CSR among their female employees, those with less experience, and junior managers and employees. These CSR awareness programs should be an integrative part of

corporate strategic plans and should be supported by the necessary annual budgets and other resources. The increase level of CSR awareness is also due to rural/urban divide in Saudi Arabia context. Market access is needed to reach the vast geographical masses as such CSR is used as an instrument to reach these segments of the market. Thus, provide accessibility to the people of Saudi Arabia.

Table 9: LSD Test Results for
Multiple Comparisons of Position

Dep. Var.	(I) Position	(J) Position	Mean Diff. (I-J)	Sig.
Ec Resp	Upper Level	Middle	-.02359	.862
		Junior	.11042	.433
	Middle Level	Upper	.02359	.862
		Junior	.13401	.104
	Junior Level	Upper	-.11042	.433
		Middle	-.13401	.104
Leg Resp	Upper Level	Middle	.01920	.888
		Junior	.34015*	.017
	Middle Level	Upper	-.01920	.888
		Junior	.32095*	.000
	Junior Level	Upper	-.34015*	.017
		Middle	-.32095*	.000
Eth Resp	Upper Level	Middle	-.05785	.711
		Junior	.13922	.390
	Middle Level	Upper	.05785	.711
		Junior	.19707*	.038
	Junior Level	Upper	-.13922	.390
		Middle	-.19707*	.038
Phi Resp	Upper Level	Middle	.09791	.486
		Junior	.30850*	.035
	Middle Level	Upper	-.09791	.486
		Junior	.21059*	.014
	Junior Level	Upper	-.30850*	.035
		Middle	-.21059*	.014

* The mean difference is significant at the .05 level.

On the educational level, results indicated that MBA students are moderately aware about CSR and they are almost agreed about each dimension of Carroll's (1991) pyramid of CSR. There is need to develop the capabilities of students as a future generators of sustainable value for business and society at large and to work for an inclusive and sustainable global economy. There is also need to

incorporate into academic activities and curricula the values of global social responsibility as represented in international initiatives such as the United Nations Global Compact and develop educational frameworks, materials, processes and environments that facilitate effective learning capabilities for responsible future leadership.

11. Limitations and Directions for Future Research

This study was confined to a sample of MBA students at one Saudi university (the largest university in Saudi Arabia). Thus, caution must be exercised when generalizing the study results to the Saudi business community. Future studies should expand the analysis to include a larger sample of business executives and managers at various organizational levels, including both males and females, with varying lengths of experience and from various industries.

Future research could also develop country-specific indicators for assessing the effects of CSR initiatives. For example, it may be useful to employ performance measures, such as an economic value added (EVA) indicator and an indicator of the return on investment in social activities (ROISA), to determine the return from CSR investments. These types of measures can assist executives in evaluating their performance and results in terms of meeting corporate social responsibility goals and can enable them to establish future directions and actions (Tamkeen, 2010c).

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