

# Assessing the Significance of Corporate Social Responsibility Actions to Achieve Sustainable Business and Organizational Performance during the COVID-19 Pandemic in Oman

**Hesham Magd, Ph.D.\***

Associate Dean – Quality Assurance & Accreditation,  
Faculty of Business & Economics Head  
Modern College of Business & Science (MCBS), Muscat, Oman.  
Email: [Hesham.Magd@mcbs.edu.om](mailto:Hesham.Magd@mcbs.edu.om)

**Henry Karyamsetty, Ph.D.**

Assistant Professor, Transportation, Logistics, and Safety Management Department, Faculty of Business and Economics, Modern College of Business & Science (MCBS), Muscat, Oman.

*\*Corresponding Author*

## **Abstract**

**Purpose:** Sustainability is gaining momentum and has become a popular buzzword among organizations in the current century. In pursuit of improving performance and maintaining a sustainable business, organizations do employ various approaches and methods to achieve business success to remain competitive in the global market. The study would focus on evaluating the importance of corporate social responsibility activities taken by different organizations and assessing how significant those activities were in providing sustainability in their business operations and improving organizational performance, especially during the COVID-19 pandemic.

**Design/Methodology/Approach:** Data collection will be performed using questionnaire surveys that will be distributed to various organizations categorically to corporate and non-corporate sectors within Oman. Survey responses will be analyzed for statistical significance and results will be represented using appropriate statistical tools for making conclusions.

**Findings:** As many organizations worldwide have utilized the pandemic situation for implementing various CSR actions, the results show most of the companies consider pandemic as an opportunity to enforce sustainable ways of business for improving organization performance and helped in building the brand image. Most of the organizations have sustainable policy giving importance to CSR in their operational plan. Conducting meetings, communicating the sustainable reports and the benefits of CSR to stakeholders are regularly done. Crediting employees and encouraging all the employees to participate effectively in CSR actions needs improvement in all organizations. The study provides a conceptual framework and significance of implementing CSR activities for organizations that are aiming for improving performance and attain sustainable business.

**Keywords:** Organizational Sustainability; Performance Improvements; Corporate Social Responsibility CSR Activities; COVID 19, Oman

**Category:** Applied paper

## **1.0 Introduction**

Sustainable development (SD) has become a more familiar word that is being heard more often and thought about by everyone across the world. The concept of sustainable development is now being taught and understood at various levels right from secondary education to advanced university degrees. The sustainable development concept originated through the United Nations (UN) conference on environment and development in the 1992 summit which marked the framing of policies and strategies for progressing towards sustainability (Mensah, 2019; Pisani, 2006). United Nations has released sustainable development goals to drive organizations towards a sustainable development path to facilitate organizations fundamentally perceive corporate social responsibility (CSR) as an integral part to achieve sustainability in their business operations. CSR is more obviously considered as a business and management concept which combines social and environmental aspects in business operations (UNIDO.org; Fordham and Robinson, 2018). CSR is a more diversified approach for attaining sustainable development keeping a balance between the three essential entities, the environmental, social, and economic aspects (UNIDO.org). Of late, CSR is being referred to as corporate sustainability, corporate accountability, corporate responsibility, or stewardship all having common objectives leading towards sustainability (Hohnen, 2007). In recent years, much emphasis is being laid on CSR by most of the upcoming organizations, including the small and medium-sized enterprises (SMEs), and implementing various activities in response to CSR is comprehended to achieve sustainable development.

Hence from this understanding, adopting CSR activities and practices might positively influence organizations towards sustainable development, although there is a necessity to understand the significant effect CSR activities might have in facilitating sustainable business and organization performance. Though with the limited target group considered for the study, this paper would attempt to understand and evaluate the significance of various CSR activities organizations have adopted, especially during COVID -19 pandemic, and assess whether organizations have considered the pandemic as an opportunity for implementing CSR actions for achieving sustainable business and improved performance.

## **2.0 Literature Review**

### **2.1 Corporate social responsibility (CSR)**

Corporate social responsibility is defined as socially responsible actions taken by organizations to indicate their commitment to protecting the interests of consumers towards the sustainable pillars. The World Business Council for Sustainable Development (WBCSD, 2000) defines CSR “as a company’s commitment to continually comply with ethical standards, contribute to economic development and improve the quality of life of employees and their families, the local community and society”. The European Commission, 2013 considers CSR as an organization’s voluntary actions adding social and environmental dimensions to business operations to attain a balanced approach to sustainable business that encourages interaction with stakeholders.

### **2.1 CSR and sustainable business and organizational performance**

Many organizations are considering CSR as an important part of their business operations, allocating resources, and extending facilities in the implementation of activities to enhance the

organization's financial performance (Simionescu and Dumitrescu, 2018). CSR is also considered a self-regulating business model making companies responsible for social actions (Koli and Mehta, 2020). Mourougan 2015 states other references names of CSR that are used by many organisations in different contexts.

According to Behringer and Szegedi, 2016 has investigated to find the links between sustainable development and CSR actions, and state that CSR actions are very important activities that organisations should impement to contribute to sustainable development. Also, extensive studies on the subject done by Husted and Allen, 2007; Windsor, 2001; Moneva et al., 2007; Marom, 2006 all have reported that implementation of CSR activities has led to improving organisation performance in many industries globally. Adding to that researchers Baofu and Kokuma (2016) also reports that CSR activities showed a positive impact on Vodafone telecommunication company in Ghana, enhancing organization performance, financial stability, reputation, etc. confirming to the findings of Newman et al. (2020) on Vietnamese enterprises showing CSR initiatives in firms improves productivity and retains stakeholders interest in organizations business. Also studies by Abott and Monsen (1979) and Graves and Waddock (1994) argue that CSR activities have an affinity to improve performance in organizations, which are coinciding with the findings made by Rettab, Brik, and Mellahi (2009) on 280 firms in Dubai by studying the impact of CSR activities on organizational performance, financial and corporate reputation. Their study that CSR activities have a clear positive influence on the all the three measures of organizational performance. Further, the relationship between CSR actions on sustainable business and organizational performance are widely studied and reported by various researchers globally and according to Huang et al., 2012; Ling, 2019 contends that CSR association with firms has shown a positive impact as they are considered as an effective predictor of organization performance.

Lee et al, 2011 also reported similar observations on Taiwanese enterprises stating CSR actions resulted in improved performance, while both these subjects show a strong correlation which was reported by Borger and Kruglianskas (2006) in their studies on automotive sector, food sector and cosmetic sector in Brazil. In addition to the past literature studies reporting on association of CSR actions on organisation performance, researchers Simpson and Koher's (2002) studied the relative association in 385 banks in the US who confirms that CSR activities show a strong link to organistion performance in banking sector while the same results were observed by Lu et al., (2009) in the container shipping industry in Taiwan. According to the studies by Siddiq and Javed, (2014), reported that CSR practices studied in 6 Pakistan firms showed high return of assets and turnover value that are brought through by improved brand image, better society, and consumer recognition in the market. Contrary to the familiar studies by many researchers on CSR and organisation performance, Mourougan, 2015 has focused his study on CSR development, the key drivers, dimensions, and the global CSR instruments that are needed for organisations to realize sustainable business. He also revealed the 6 dimensions of CSR that organisations must manage to achieve sustainability. Besides authors, Samy et al., 2010; Battisti et al., 2020 argued that CSR actions are perceived as investments that are strategic for the future growth of organizations as observed particularly in 20 selected companies in the UK and US companies.

According to Newman et al., 2020 has studied the significance of CSR activities in 5000 Vietnamese enterprises stating that CSR actions have improved the efficiency of firms and has created competitive environment among industries. Globally the investment in CSR shows a

considerable increase in sustainability reporting by companies from 2014 to 2018 over the 4 years indicating a raising global consciousness is building among organizations on sustainable business, while in a study 77% of consumers stated are interested to buy products from companies that are committed to social, economic and environmental aspects through CSR.

## ***2.2 CSR and COVID-19 pandemic***

Currently COVID-19 pandemic has caused widespread loss to the economy and business establishments, especially in developing nations that have greatly affected socially responsible activities taken by enterprises that have also influenced shareholders, consumers preferences, and business assurance. CSR during the COVID -19 pandemic is a challenging and interesting study to note regarding developing nations. With the plight of pandemic restrictions on movement and social distancing practices, implementing CSR activities has remained the biggest challenge to many organizations, however, certain organizations have developed strategies during the COVID -19 pandemic to accomplish their CSR objectives (Sanchez and Sanchez, 2020).

Despite the turmoil, the pandemic has opened new ways and opportunities for organizations to envisage implementing CSR activities in developing nations (Popkova et al., 2021; He and Harris, 2020). According to Gurlek and Kilic (2021) have studied how top star hotels have implemented 40 CSR activities during the COVID -19 pandemic and they are especially taken up to compensate for the negative effect of the pandemic on society. According to Anguinis et al., 2020, who studied on the behavioural perspective of employees on CSR activities during the COVID-19 pandemic states that the perceptions employees have on CSR actions are very important which will determine the effectiveness and success. They have disclosed the concept of embedded and peripheral CSR actions in their study. In the same vein, according to the observations reported by Manuel and Herron (2020) the COVID -19 pandemic has created a strategic scope to business improvements in companies, the authors as well have studied the pandemic implications in various perspectives, specifically on the stakeholders, however it is reported that CSR actions have caused inequality among low-income sectors. But according to the studies reported by Qiu et al., 2021 claims that CSR activities during the COVID -19 pandemic have showed improvement in returns observed in hospitality sectors in China that has also attracted the stakeholder's attention.

Crane and Matten, 2020 has studied and highlighted stakeholders, social risk, supply chain and political economy as potential areas for future CSR activities that can be implemented during pandemics. Also, in view of the restricted flexibility for organizing social activities in companies during the pandemic time, authors Karthick et al., 2020 have observed that around 6916 crores of INR was contributed by top 50 companies in India as COVID relief fund, also Kolli and Srikanth (2020) in their study reported that Indian firms have generated 5806 crores of INR as a measure to overcome the negative impact by contributing financial support as pandemic relief fund. In another study Haar, 2021 has reported that multinational enterprises in conjunction to the labor laws should supposedly implement CSR in the wake of the pandemic, take responsibilities to overcome the losses, which are especially felt much in lower income countries like Bangladesh, India, Latin American countries, and African countries.

Further still, small, and medium enterprises got subjected to tremendous challenges considering COVID-19 pandemic and preventive measures such as social distancing and movement restrictions that deterred them to physically approach communities, on the contrary COVID -19

have also created new avenues for optimizing resources existing locally to explore reaching to communities through remote work culture and facilitating online interactions.

### **3.0 Methodology**

#### ***3.1 sample and data collection***

The study was conducted in Oman, especially in the Muscat region. The data was collected for the study through a survey questionnaire designed and sent to the companies for getting responses. The questionnaire was prepared using google forms and the survey link was sent to all the companies by email listed in our institution database. Responses from 7 sector industries were received for the survey from different level of employees from these sectors. All the survey observations were analyzed for the study.

The survey questions are framed based on the objectives of the study which is to determine the significance of the CSR activities during the pandemic time and the effect those actions would impact on organizational performance. Hence to get the required information, the type and nature of questions for the study are prepared by referring to previous empirical studies conducted which has similar scope of work. Also, a thorough analysis of methods and methodology mentioned in some previous literature was examined as well. The entire survey questionnaire was divided into three sections. Section 1 requires general information related to the company's profile and the nature of the business operation. This section has seven questions for respondents to choose the options from the drop-down and checklist. Section 2 has 19 questions that focus on seeking responses on CSR activities in organizations, hence most of the questions are listed through checklists and dropdown for respondents to choose from the list. Section 3 is related to CSR promotion during the COVID pandemic, and the benefits organizations anticipated from their actions. This section has 15 questions with 1 question using the Likert scale and all others are listed through a checklist and dropdown. The last question is an opinion type for respondents to provide their belief on CSR actions during the pandemic time.

Different question types are used in the survey, most of the question types include a checklist that requires participants to tick the options that are applicable in their context. With reference to the ordinal data 7 Likert scale of 1-5 was used in the survey to obtain the perception and opinion of participants on the CSR activities in their respective companies. Besides, the websites of different companies are visited to understand and know the range of CSR activities taken. The CSR activities are analyzed further and classified according to the sustainable development dimensions. All the responses received are analyzed and presented descriptively in the results section, however statistical analysis on the responses are not performed on the attribute agreements examined.

### **4.0 Findings and Discussion**

The COVID-19 pandemic has crippled the entire world severely and disrupted the socio-economic conditions of the whole world. In wake of the social distancing measures and movement restrictions imposed across every country, organizations have faced a challenging task in implementing CSR actions that mostly need social involvement and community participation. The study was conducted to evaluate the significance of CSR in organizations as a route to achieve sustainable business and improving organization performance especially considering the COVID -19 pandemic. The study also investigated to know the kind of activities the target organizations in Oman have implemented as part of their CSR roles and understand the

opportunities the COVID-19 has provided in facilitating organizations to implementing CSR during the pandemic time. Companies in Oman have mandated CSR actions as part of a sustainable development approach to ensure their operations benefit the society, economy, and environment (Table 1). From the total responses received the survey indicates 65% belong to the educational sector, 20% from the service sector, 10% from the finance and banking sector, while the rest 5% are others not specified. The number of employees working in the companies surveyed shows 40% of companies have 200-300 employees, 30% of companies have 500-1000 employees, 15% companies have 100-200 employees and 5% of companies have above 1500 employees working. The survey results on their association with their companies show 70% of them are employees, 20% are customers and 10% are specified as others who report to their line manager or head of the unit in their respective organizations.

#### 4.1 CSR in organizations and activities

From the analysis of survey responses, it is understood that 50% of organizations have a CSR plan which is included in their operational policy, while the rest stated that a CSR plan is not indicated in the policy. As 75% of the companies surveyed show involvement in CSR activities the most prominent activities that are considered include innovation and management, customer service and privacy, climate strategy and action, air quality, waste, and resource utilization efficiency but risk management, product reliability, and life cycle assessment and waste management are least covered in the CSR actions (Table 1).

Table 1: Range of CSR activity areas covered participant companies in the order of priority

Percent Participant companies' (%)	CSR activities	Rank
35	Innovation and management	1
20	Customer service & privacy	2
10	Waste and resource utilization efficiency	3
10	Air quality and control	4
5	Climate strategy and action	5
5	Risk management	6
5	Product reliability and life cycle assessment	7
5	Waste management	8

Observations on the frequency and level of socially responsible actions taken by the target organizations, reveals that 50% of the companies surveyed have initiated implemented CSR activities in the same year of starting the organization, while 25% of companies have taken after 5 years, while all the companies surveyed have implemented CSR events of which 50% of the companies have executed 4-6 events and 25% of them 1-3 events during the last two years and most of the events are conducted quarterly and half-yearly. The extent to which organizations are proactive towards CSR depends on the age of the organizations and the type of organization, as certain organization's operations might need more community involvement and social responses and socially responsible actions that are focused more on the local community get better recognition comparable to the observations reported by (Newman et al., 2020). Further, the

management and governance imitativeness on CSR would also be an important factor to assess the effectiveness of organizations in implementing the activities.

As part of showing commitment to sustainable development initiatives, most of the companies disclosed having a yearly operational plan on community contribution and participation, and such actions are entrusted to dedicate personal to initiate CSR activities in the companies. 75% of the companies surveyed have realized the importance of publishing the CSR achievement report and communicating to the stakeholders, but 25% of them does not engage in communicating the achievements to their concerned stakeholders, however not all the companies got those activities audited and the findings are communicated to the employees sometimes but mostly the companies do not consider this an important issue. It is also interesting to note that all the companies surveyed in the study are taking steps to create awareness, motivation and highlighting the importance of CSR among their employees and the major areas the companies have considered motivating their employees is in health and safety, sustainable development goals, sustainable practices, work ethics and to less extent on environmental management and social concerns. Further, awareness and motivation in these areas are planned by companies in different ways considering the resources and utilities required but mostly, the companies adopted community-centric activities and communication to CSR achievements through print media (Table 2).

Table 2: Area’s participant companies create awareness and motivation on CSR among employees

Areas	Participant company sectors						
	1	2	3	4	5	6	7
Environmental management		x					
Work ethics		x	x				x
Social concerns				x		x	
Health and safety	x		x	x	x		
Sustainable practices	x				x		x
SDGs		x	x		x		

Sectors: 1= Aviation; 2= Educational; 3= oil and gas; 4= Pharmaceutical; 5= construction; 6= service; 7= transport and logistics.

#### 4.2 Sustainable development

Corporate social responsibility activities are part of a wider approach in realizing the benefits of sustainable development and in the forefront of commitment towards sustainable development a sustainable policy is an important document that reveals management commitment towards the objectives of sustainability in business operations which builds employee confidence and morale. Around 50% of the companies have reported having a sustainability policy in their organizations which are communicated to their suppliers and parties that are concerned to their business, though only 25% of the companies ensured to reveal their policy to external parties concerned

with their business while the majority are confining the sustainable development policies within their business affairs.

**4.3 CSR participation, promotion, and benefits**

Effective involvement, participation, and promoting CSR activities are very important to all organizations to achieve the benefits and consistent role taken by organizations can lead to maintaining a sustainable business and improved performance. While public participation and active involvement is a critical part of every organization CSR roles, the survey indicated 50% of the companies do sometimes participate in voluntary activities that are organized by others that include external while 25% of them have not pledged any commitment in participating in such activities. Also, such participation with community CSR activities by companies is often done every quarterly and annually with involvement from employees. As goodwill, 75 % of companies surveyed credit employees for their contribution and participation in CSR activities held both onsite and offsite. Literature studies state organizations probably recognize CSR actions to improve their market image while our study indicates that 50% of the companies feel utilizing CSR activities as a frontline approach to market the organization image and brand depends on the decisions of management, however, 80% of the companies reported the CSR activities certainly will influence on their business growth, demand and creates opportunities for future, while 23% of them stated that not in all occasions CSR actions are viewed as a strategy for promoting organization brand (Boafo and Kokuma, 2016). On the contrary, the extent to which activities will influence companies’ business growth and demand will depend on the nature of CSR activities organizations implement deducing not all nature of activities will result in creating opportunities for future growth (Table 3).

Table 3: Indicators used by participant companies for implementing CSR activities during pandemic.

<b>Indicators</b>	<b>Priority of reason</b>
To be competitive in the market	Least
To market and advertise company brand image	Primary
To help improve society and environment	Primary
To attract customers and consumers	Secondary
As legal obligation from national legislations	Least
To gain business	Tertiary
To get more production profits and returns	Secondary

Further, 50% of the companies surveyed had shown interest in practicing social-related actions while 25% in environmental aspects of CSR dimensions. Remarkably 25% of companies have not stressed focus on economic, product responsibility, human resource, and labor which are considered other instruments in CSR dimensions. Moreover, inquiries to assess the reasons companies normally involve in CSR activities is to market and advertise company brand image, which is the chief cause reported by 75% of companies, and the less significant intentions are for helping improve society and environment, to attract customers, to gain business entries, and to get more profits and return through consumer recognition.

Besides, organizations consider measuring the benefits of CSR actions more periodically to assess their effectiveness, and the study reveals that 100% of the companies surveyed consider

better brand recognition as a determinant factor, 50% of companies report an increase in production output and sales and 25% of the companies consider organizational growth and increase in customer loyalty. Against the backdrop of implementing CSR activities during the last two years, the most prominent benefit organizations have experienced were enhancing the company’s reputation, organization learning, provided improved relationship with the investors and business partners, optimizing the corporate image but not much improvement in working environment, business relation with stakeholders and significant growth in market share (Table 4).

Table 4: Key benefits achieved from CSR activities by participant companies during COVID- 19

Level of achievement	Key benefit achieved	Participant company sector
High	Has enhanced company’s reputation Led to organisation learning at the company Provided improved relationship with investors and business partners Has contributed to optimizing the corporate image of the company	Aviation, Oil and gas, Construction, Transport and logistics
Medium	Helped in facilitating organisation business relations with stakeholders Led to improvement in the working environment within the organisation Made a significant contribution to growth in the company market share	Construction, Educational, Service, transport and logistics.
Low	Increased ability to attract and motivate employee and customer Reduced operating costs Improved financial performance Contributed to committed, pride and improved employee engagement	Aviation, Service and Pharmaceutical

Organizations often face challenges in taking forward CSR along with the main business operations and with those roles, the main challenge employees have observed are a lack of a proper measurement system to evaluate the benefits of CSR actions in companies and there is negligence in meeting the cost and expenditure incurred on such activities which would not encourage the employees and the companies to actively participate in promoting socially responsible actions. Besides, there are also other difficulties organizations confront in resource allocation, crediting employees, unclear guidelines, etc.

**4.4 Implications during COVID-19 and organization performance**

Organizations worldwide have faced difficulties especially in implementing CSR activities during COVID-19 due to many internal and external factors. Interestingly 75% of the companies surveyed have reported conducting and participating in CSR activities more during the pandemic times than before and the response from the activities was effective and useful to the companies

which can offer better recognition on the brand image of companies as well as representing sustainable business in their operations. On a positive note, 50% of companies felt the current pandemic is an opportunity to implement CSR activities and the pandemic, has influenced organizations to improve their performance and established sustainability in their business by reaching out to communities through managing stakeholders efficiently and promoting quality service consistently. Further, organizations can also explore possibilities to contribute towards CSR activities despite the restrictions on community outreach by raising funds, donations of charity to help societies in coping during the pandemic crisis (Tomima and Sorana, 2020), and creating financial security, mental wellbeing, and supporting small business to overcome the business losses (weforum.org). Organizations like Infosys foundation, food giants McDonald, Coca-Cola, Automobile companies like Audi, Volkswagen have all been involved in performing CSR activities by creating awareness on social distancing.

## **5.0 Conclusion**

The study focused on understanding the significance of CSR activities taken by organizations, especially during the COVID-19 pandemic. A survey was conducted by administering questionnaires to companies in Oman and the responses received are analyzed to arrive at the finding of the study. The study overall adds to the database of research on CSR activities and their significance to sustainable business growth. The study had limitations in getting the survey responses from organizations. Not all the companies have responded to the survey questionnaire sent and organizations that have not been practically involved in any CSR activities during the COVID pandemic have to be disregarded from our analysis. Besides, there was also poor response received from the organizations on the survey questionnaire. Most of the responses received are from the educational sector and energy sectors. Despite the limitations, the analysis leads to the following conclusions, revealing CSR activities are very crucial to every organization while a majority of them have taken the COVID-19 as opportunities to implement and involve in actions that are appropriate in light of the restrictions imposed. The majority of the organizations have sustainability policy and CSR actions as prime tasks in their operational plan, while these action plans are communicated to stakeholders in most companies.

Importantly, the study provides evidence that organizations have gained recognition and felt improved performance in terms of brand image in the market through imposing CSR and these observations provide a potential mechanism for encouraging organizations to adopt CSR as a self-regulating business model to achieve the fruits of sustainable business and performance. Nevertheless, the study indicates certain lagging factors from the perspective of management approach, which shows that employee appreciation and credit recognition are not sufficiently rewarded, and lack of top management commitment will demotivate and discourage employees from actively involved in CSR activities initiated by organizations.

### ***5.1 Limitations of the study***

The study has limitations, where the results obtained from the analysis come from a relatively limited number of companies who have responded to the survey. A broad spectrum of industries could not be covered, and also, the findings of the study might not be applying to types of organizations. Also, there are very limited previous studies specifically on CSR influence on organizational performance that provided little scope to the present study. Also, the methodology

adopted should be robust, which can be addressed in future studies to overcome some of the limitations in data collection.

### ***5.2 Future scope of research***

Further investigations are very much necessary to arrive at concrete conclusions that can be drawn on the significance of CSR towards improving organization performance and in facilitating sustainable business. Future studies should critically investigate the relationship between the role and impact CSR has on sustainable business growth over other quality management tools that are employed. Besides, focus on the internal and external factors that affect the implementation of CSR in organizations also proves an important area for future research.

Table 1: Organizations orienting on CSR activities by some global companies

Organization/Company	CSR actions		
	Social responsibility	Economic responsibility	Environmental responsibility
Oman cement company	<ul style="list-style-type: none"> <li>The donation, charitable contribution.</li> <li>NGOs initiatives</li> </ul>	<ul style="list-style-type: none"> <li>Financial support to education and healthcare.</li> <li>SMEs support and empowerment</li> </ul>	<ul style="list-style-type: none"> <li>Investments for environmental protection</li> <li>Infrastructure in surrounding areas</li> <li>Dust reductions from its operation.</li> </ul>
Shell Oman	<ul style="list-style-type: none"> <li>Donation</li> <li>Sponsorship</li> <li>Partners with ROP in children's traffic school</li> </ul>	<ul style="list-style-type: none"> <li>Local employment</li> <li>Community health</li> <li>Orphan education</li> </ul>	<ul style="list-style-type: none"> <li>Sponsoring and participating in environmental events.</li> <li>Environment site inspections and assessments</li> <li>Monitoring emissions</li> </ul>
Vale Oman	<ul style="list-style-type: none"> <li>Leadership and professional skill development initiatives</li> </ul>	<ul style="list-style-type: none"> <li>SMEs and entrepreneurship</li> <li>Beach cleanup</li> <li>Developing traffic safety curriculum</li> <li>Sharing and transfer of agriculture technology</li> </ul>	<ul style="list-style-type: none"> <li>Tree plantation</li> <li>Aquaponic system unit</li> <li>Artificial coral reefs and demarcation buoys</li> </ul>
Oman REFCO	<ul style="list-style-type: none"> <li>Flood relief and support</li> </ul>	<ul style="list-style-type: none"> <li>Community event sponsorships</li> </ul>	<ul style="list-style-type: none"> <li>Participating in global environment events</li> </ul>
Zubair Group	<ul style="list-style-type: none"> <li>Road safety events</li> </ul>	<ul style="list-style-type: none"> <li>Fundraising</li> <li>Community health</li> <li>Sponsor sports events, education programs.</li> <li>Supporting educational institutions</li> </ul>	
Oman Oil	<ul style="list-style-type: none"> <li>Road safety awareness village</li> <li>University scholarships</li> </ul>	<ul style="list-style-type: none"> <li>NGOs</li> <li>SME</li> </ul>	<ul style="list-style-type: none"> <li>Renewable energy lab</li> </ul>
Al Madina Takaful	<ul style="list-style-type: none"> <li>Fundraising for pilgrimage</li> <li>Donations for development of infrastructure to disabled</li> </ul>	<ul style="list-style-type: none"> <li>The charity helps economically weak families</li> <li>Bravery rewards</li> </ul>	
COMO Oman			<ul style="list-style-type: none"> <li>Environmental conservation and protection</li> <li>Pollution control</li> </ul>
Omantel	<ul style="list-style-type: none"> <li>Donation- children relief fund and educational learning material</li> </ul>	<ul style="list-style-type: none"> <li>Charitable projects</li> <li>Communication technology training</li> </ul>	<ul style="list-style-type: none"> <li>Renewable energy lab</li> </ul>

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