



TECHNIUM
SOCIAL SCIENCES JOURNAL

Vol. 8, 2020

**A new decade
for social changes**

www.techniumscience.com

ISSN 2668-7798



9 772668 779000

Socio-Demographic Profile as Determinants of Perceived Effectiveness of Corporate Social Responsibility: The Case of a Private Telecommunication Company in the Kingdom of Bahrain

Jonas Abiertas Enriquez

College of Administrative and Financial Sciences, AMA International University- Bahrain

jaenriquez@amaiu.edu.bh

Abstract. This research sought to ascertain the effectiveness of company's CSR based on the perception of the workers in terms of age, gender and working position in relation to accountability, sustainability and transparency. The study used descriptive method with self-made questionnaire within the context of the principles of corporate social responsibility. Purposive and random samplings were used with 25% of the sample respondents considered in the total population. Multivariate Analysis was applied in the dependent and independent variables. Based on the results, the activities of corporate social responsibility in terms of accountability, sustainability and transparency were effectively practiced by the company. But as to demographic profile of the respondents, only age found significant to corporate social responsibility. And the significance was attributed only to transparency. As perceived by the respondents, among the three groups in the age profile, only group 3 which 27-30 of age was statistically significant to transparency. As such the null hypothesis was qualified to reject in 0.10 in the age level of 27-30. Management with good contact with the employees remained honest. Transparency of the business developed trust and attributed to make employees felt that they were working for organization with quality standards. Matured employees preferred the management to be transparent. More matured employees, the more awareness they perceived to the practices of the CSR by company. When management was transparent, matured employees were effective. Notwithstanding, the other demographic profiles such as gender and working position of the employees were not statistically significant.

Keywords. corporate social responsibility, accountability, sustainability, transparency

I. Introduction

Corporate Social Responsibility was an implicit duty of the company throughout the world. There was a rapid development in business. Likewise, company would like to maintain good images or reputations. In many cases, social responsibility was customer ecstasy. As a result, some companies were taking social responsibility to a new level of approach. This practice was attributed to increase revenue at the same time for social and environmental awareness.

CSR might be the unusual approach in strategy. The company spent some sort of money to establish its reputation publicly or a call of responsibility. At any rate, this CSR had

a positive impact to the internal and external environments of the company. Somewhat it creates customer loyalty and ecstasy. Business considered as a profit-oriented and/or service oriented. Thus, it was an opportunity to gain profit without giving up the responsibilities in environment as well as the society. A major challenge for business reached to face tough opportunities and decisions for CSR of the company. But organization concerned more on the profit and/or performing its role in the society and environment for general welfare.

As of today, corporate social responsibility offered more opportunities to telecommunication companies in the Kingdom of Bahrain. Its technology addressed the needs of the society. The rapid changes and fast development of technologies connotes the advance modernization approach in which it gave another practices of CSR. The industry was aware of what was happening around the country. It was important to be a leader in the market and drive to corporate social responsibility as competitive advantage.

II. Framework of the study

This study was anchored on the concepts of Corporate Social Responsibility by Crowther & Aras. Accordingly, there were three basic principles of which attributed all to CSR activity, namely; Accountability, Sustainability, and Transparency [1]. \

Corporate Social Responsibility (CSR) might be a common expression in recent generation. It was popular in company's identity. CSR considered as a unique selling proposition to persuade the customers. It stressed out its target by performing activities in the society and environments. This kind of practice connotes its reputation of the company and the same reason challenged to maintain its image.

Accountability

This kind of CSR was attributed to the responsibility in a certain action that company conducted or performed in its business. The implication of this was the effect of certain activity to the society, environment and even the company itself or being responsible to somebody else and/or anything else. Company was accountable in every decision being made for the business. Somehow, company was aware of the different CRS activities for the implementation. This practice associated to the appreciation from the customers. In return, there might be customer loyalty or customer ecstasy.

Attitude of an individual is to accept its responsibility from the decision or actions being done. For the company, it needs consistency in which it revealed its obligation towards it decision. It should be considered as constant performance from the management down to employees [2]. If it was properly implemented, it was an advantage taking consideration that helps everybody to achieve the goals. Thus for the company, it was a serious action towards the result and development of the organization [3].

Sustainability

This activity referred to an organization's performance to maintain its good name in different cycles of business generation. In industry, constant positive image created more positive impact to the customers. It gave more advantages to the company. The implication was the present situation to the future of the business. Sustainability was a continuing application of good activities of the firms from what was provided in the beginning of the business up the next interest of business. Thus it sustained its business.

The idea of sustainability was first appeared in the Brundtland Report. It was emphasized for the United Nations to warn the negative effect in the economic development thus it promotes social development [4]. Due to sustainability, organization may consider to

develop or change the technologies in relation to the products [5]. The company reserved the state of affair to maintain the importance of the business in relation to the consumers and environment [6].

Transparency

The last activity was the reflection of the company from management to customers. Organization was exposed its identity to the customers through CSR. Due to the actual performance for the implementation of the activities towards the concern in society and environment, it was highlighted the vision and missions. Company's reports were available as necessary. It was well organized and properly coordinated with the stakeholders.

When the company was more transparent, it seemed to be more successful because it gave an idea that employees were treated well. But it was an ongoing process that produced exponential result [7]. In order to increase the productivity and trust, it requires great technology and openness in the company [8]. However; excessive sharing of information was not good at all because information can be overloaded and endless debate was inevitable among the groups [9]. For that, the right level of transparency and oversight was based on the activity involved and the observer. Because not at all times, more transparent were always better result [10]. In the group of observer as millennial mother up to 34 of age was valued transparency [11]. Matured employees preferred the management to be transparent [12]. And management transparency was extremely correlated to employee happiness [13].

The related literature and studies as empirical supports to variables understudy. It was emphasized that corporate social responsibility as a practice of a company was typically not so active by many organizations until the recent recessions, finally illumined the leaders from their procrastination and traditional way of approach and gave rise to responsible business leaders [14]. The authentic corporate strategy was entrenched in an ethical responsibility. Its responsibility then attributes to a strategic framework to qualify as a sustainable development [15].

Corporate Social Responsibility (CSR) as a strategy in which investments achieved economic benefits as long as to promote social and political stability. However, not all individuals understand it in such way. Thus the control of such factors determined to build a competitive advantage [16]. In different point of view, CSR was established for stakeholders' judgment towards a company [17].

In the other hand, sustainability had economic, social, and environmental dimensions. It was necessary for the organization to consider the effects of their operations to the stakeholders [18]. Companies should transcend its objectives rather than concealing its commitment in the back of nowhere. In other words, it was professed genuine rather than merely surface commitment to global as well as local corporate social responsibilities [19].

Another study emphasized that socially responsible firms committed to a high standard of transparency and willing to disclose some issues then it created lower risk towards society and environment. If the management concealed some irregularities and pretending against the concerns, such company was very much willing to take another risk [20].

An organization assumed in different ways as to the possibilities in terms of the approach of the consumers. It was something favorable or good for the company as well to the customers. Nonetheless, a possible perception of customers to the company's practice such as being transparent which attribute to society and environments was directly and indirectly affected its business performance [21].

There was a study in which using a large cross-section of firms with better CSR performance face significantly lower capital constraints. Accordingly, stakeholder engagement

and transparency for CSR performance were important in reducing capital constraints. With the used of paired analysis, the results revealed the relation was driven by both the social and environmental dimension of CSR [22]. Another study emphasized about the smaller firms which were not necessarily less advanced in organizing CSR than large firms. As results according to theoretically derived assessment frameworks illustrated the actual implementation status of CSR in organizational practices [23].

In another approach, sometimes company considered by the consumers was profit-oriented per se. The business was intended purely for the interest of the organization. It was legally a for-profit, socially obligated, corporate form of business, with all the traditional corporate characteristics combined with societal responsibilities [24]. Likewise, some business clarified the nature of being service-oriented and the same time attributes its activities to society and environments.

After all, CSR had different implication to the firms as well as to the stakeholders. There was also different expectation towards the implementation of CSR. The actual practice or in the real scenario of CSR, sometimes it was not totally the same in the theories written in the book. The understanding of managers was not translated fully into practice [25]. It considered that in light of the assumption that business operations had increasingly observable effects on the environment, economy, and social life on a global scale, it was necessary to have accountable and sustainable firms [26].

There as study in CSR that engage across the range of social activities showed more commitment to the vision and mission. And being transparent was associated to practice of CSR. [27]. In support, the industry made the most disclosure of social and environmental information, while the least disclosure was made by other industrial sectors [28]. In addition, there was an increased in CSR information disclosed in the annual reports of Islamic banks. [29].

III. Objectives

The objective of the study was to determine the effectiveness of the company's CSR with regards to accountability, sustainability and transparency in lined with age, gender and working position of the company as perceived by the employees.

IV. Methodology

The study used descriptive survey method through the aid of researcher-made guided questions as the main instrument for data collection. The research made question was composed to two parts. The first part determined the profile of the respondents in terms of position in the company, highest educational attainment, civil status, sex, and age. And the second part was a 5-point Likert Scale consisting of 15 items for accountability, sustainability and transparency; five (5) indicators each. The study used purposive sampling and random sampling. The respondents had good opportunity to be part in the study. Based on the gathered information, there were 25 percent responded to the survey questionnaire. The Multivariate Analysis or MANOVA was used to determine the selected demographic profiles if there was a significant effect on the activities of corporate social responsibility. Responses were tallied, tabulated and computed with the use of frequencies of the descriptive statistics in SPSS.

V. Results and discussions

Table 1 Profile of the Respondents

Profile	Age	Position	Civil Status	Gender	Educational Attainment
N Valid	210	210	210	210	210
Mean	1.90	1.49	1.40	1.30	1.50
Std. Deviation	0.705	0.503	0.493	0.462	0.504
Variance	0.497	0.253	0.243	0.213	0.254

Table 1 shows the summary input of the profile of the respondents. With a 210 as total respondents as valid, the mean is 1.90 for the age of the respondents and the standard deviation is 0.705. In terms of the position in the company of the respondents, the mean is 1.49 and the standard deviation is 0.503. With respect to the civil status of the respondents, the mean is 1.40 and the standard deviation is 0.493. Likewise, the gender of the respondents in relation to the mean is 1.30 and the standard deviation is 0.462. And lastly, for educational attainment of the respondents is having the mean of 1.50 and the standard deviation is 0.504.

Table 2. The CSR principle practiced by the company in terms of ACCOUNTABILITY

	Factor 1	Factor2	Factor 3	Factor 4	Factor 5	Accountability
N Valid	210	210	210	210	210	210
Mean	4.19	3.96	4.03	3.77	4.31	4.0514
Std. Deviation	1.266	1.109	1.351	.820	1.123	0.75580
Variance	1.603	1.230	1.825	.672	1.262	0.571

Table 2 shows the summary of responses in terms of accountability based on the perception of the respondents. With 100 percent valid respondents of 210, the total mean is 4.0514 and the standard deviation is 0.75580. Factor 5 which is “Employees show accountability in their job was the highest mean with 4.31 and the standard deviation is 1.123. This means the employees were able to accept the outcome or implication of their works. They were dedicated to their assigned task. And management shows accountable in every decision’s made as indication to the working behavior of the employees. As such company supports the needs of the employees to create and maintain the high morale within the company. It shows that they are accountable for investing the organization’s resources. And the least is factor 4 which is “Complaints are properly entertained by the company” with the mean of 3.77 and the standard deviation is 0.820. This means that even the management has policy to properly handle the problems but less effective among the factors according to the respondents.

Table 3. The CSR principle practiced by the company in terms of SUSTAINABILITY

	Factor 6	Factor 7	Factor 8	Factor 9	Factor 10	Sustainability
N Valid	210	210	210	210	210	210
Mean	4.23	4.16	4.61	4.83	4.16	4.3971
Std. Deviation	.995	1.085	.889	.481	1.281	.71869
Variance	.990	1.178	.791	.231	1.642	.517

Table 3 shows the summary of responses in terms of sustainability based on the perception of the respondents. With 100 percent valid respondents of 210, the total mean is 4.3971 and the

standard deviation is 0.71869. Factor 9 which is “Company is compliant to the requirements to sustain its business” with the mean of 4.83 and the standard deviation is 0.481. This means that it is a policy of the company to comply the necessary requirements to maintain the legality of the business operation. And company supports the customers to maintain its relationship. Company will be able to maintain its integrity and credibility to sustains its business relative to socio-economic and environment. As general approach, the employees believed that factor 7 which is “Company sustains its business operation” with the mean of 4.16 and the standard deviation is 1.085 and factor 10 which is “Company sustains its business relative to socio-economic and environment” having same mean with 4.16 but the standard deviation is 1.281. Respondents asserted that the aforementioned 2 factors were considered as less effective.

Table 4. The CSR principle practiced by the company in terms of TRANSPARENCY

	Factor 11	Factor 12	Factor 13	Factor 14	Factor 15	Transparency
N Valid	210	210	210	210	210	210
Mean	4.41	4.41	4.33	3.97	4.07	4.2400
Std. Deviation	1.083	.985	1.151	.932	1.255	0.71958
Variance	1.174	.971	1.325	.869	1.575	0.518

Table 4 shows the summary of responses in terms of transparency based on the perception of the respondents. With 100 percent valid respondents of 210, the total mean is 4.2400 and the standard deviation is 0.71958. Factor 11 was the highest mean with 4.41 and the standard deviation is 1.083 which is “Management is transparent to the financial reports” And at the same time, factor 12 has tied up with 4.41 as to the mean but the standard deviation is 0.985 for the “Management deals with transparency to the accounts of the customers”. Employees believed that the two factors are the most essential in the management. It would be better that organization is transparent relative to business situation. Being transparent to its activities or programs in connection with socio-economic and environment are quite impressive for the company. Because management become transparent to business operation. For the least factor is factor 14 which is “Daily transaction is properly reported’ having the mean of 3.97 and the standard deviation is 0.932. This means that employees considered this factor as important but not too much contributory in contrast to the other factors.

Multivariate Analysis

Table 5 Multivariate Tests^a for Age

Effect		Value	F	Hypothesis df	Error df	Sig.
Intercept	Wilks' Lambda	.021	994.449 ^b	3.000	65.000	.000
Age	Wilks' Lambda	.831	2.095 ^b	6.000	130.000	.058

a. Design: Intercept + AGE

b. Exact statistic

c. The statistic is an upper bound on F that yields a lower bound on the significance level.

Table 5 shows the Multivariate Analysis of age to accountability, sustainability and transparency. The MANOVA revealed a significant multivariate effect for age, Wilks' Lambda = 0.831, F = 2.095^b, p<0.058 which connotes that there is significant at 0.10 level. The age particularly ages 27-30 in terms of transparency is significant. It is qualified to say that null hypothesis is rejected in terms of transparency but not in accountability and sustainability.

Table 6. Multiple Comparisons

Dependent Variable	(I) AGE	(J) AGE	Mean Difference (I-J)	Std. Error	Sig.	Significance	
						Lower Bound	Upper Bound
Accountability	1	2	-.0590	.21074	.780	-.4797	.3616
		3	-.2048	.26342	.440	-.7306	.3210
	2	1	.0590	.21074	.780	-.3616	.4797
		3	-.1457	.24143	.548	-.6276	.3362
	3	1	.2048	.26342	.440	-.3210	.7306
		2	.1457	.24143	.548	-.3362	.6276
Sustainability	1	2	-.3467	.19653	.082	-.7389	.0456
		3	-.3095	.24566	.212	-.7999	.1808
	2	1	.3467	.19653	.082	-.0456	.7389
		3	.0371	.22516	.869	-.4123	.4866
	3	1	.3095	.24566	.212	-.1808	.7999
		2	-.0371	.22516	.869	-.4866	.4123
Transparency	1	2	-.4019*	.19202	.040	-.7852	-.0186
		3	-.5762*	.24003	.019	-1.0553	-.0971
	2	1	.4019*	.19202	.040	.0186	.7852
		3	-.1743	.21999	.431	-.6134	.2648
	3	1	.5762*	.24003	.019	.0971	1.0553
		2	.1743	.21999	.431	-.2648	.6134

Based on observed means.

The error term is Mean Square (Error) = .484.

Table 6 shows the age is significant in terms of transparency only but not for accountability and sustainability. After all it should be qualified in the sense that age had divided into three groups, 19-22, 23-26 and 27-30. The group 3 compared with group 2, the difference is 0.1743 which is in favor to group 3. And the difference of group 3 against group 1, the difference is 0.5162 which is good also to group 3. Among these groups, only 27-30 of age as group 3 found significant. As observed in the table carefully, it really shows that group 3 of age was the superior among the three. It indicates that the 27-30 of age group found to be more matured among respondents. Most likely the more matured the workers are, the more involved or awareness to CSR activities. However, there would be a concept that most probably it's a long-term exposure that builds trust. This idea leads to a long exposure in the job or being matured in the job only. If the management is transparent, it gives satisfaction particularly to the matured employees. In a certain research of Label Insight (2016) which is about the driving long-term trust and loyalty through transparency, it indicates that millennial mothers up to 34 of age were valued transparency. Among the demographic profile of the respondents, age was significantly correlated to variable. According to the article of Alton (2017), he quoted that there is benefit as to internal and external transparency. As he cited in the Label Insight, management with good communication to employees, and to be remained honest is positively correlated to the employees. Transparency of the business can develop trust and it can attribute to make employees feel that they're working for organization with ethical standards. Based on the study established by Tinypulse entitled 7 Vital Trends Disrupting Today's Workplace that

management transparency was extremely correlated to employee happiness. Matured employees preferred the management to be transparent.

As provided also in the table that sustainability and accountability had no significant at all. Therefore, the null hypothesis based on transparency is hereby accepted accordingly.

VI. Conclusions

The objective was to ascertain the effectiveness of company's CSR based on the perception of the workers in terms of age, gender and working position in relation to accountability, sustainability and transparency. The result concluded that the said activities of corporate social responsibility were practiced and observed by the workers based on the following ideas:

Accountability, it was interpreted as effective with the weighted mean of 4.0514 with standard deviation of 0.75580 to the following factors; Management shows accountable in every decision's made, accountable for investing the organization's resources, company supports the needs of the employees, complaints are properly entertained by the company and employees show accountability in their job.

Sustainability, it was interpreted as very effective with the weighted mean of 4.3971 and standard deviation was 0.71869 to the following factors; company is able to maintain its integrity and credibility, company sustains its business operation, company supports the customers to maintain its relationship, company is compliant to the requirements to sustain its business and company sustains its business relative to socio-economic and environment

Transparency, it was interpreted as very effective with the weighted mean of 4.2400 and standard deviation was 0.7958 to the following factors; management is transparent to the financial reports, management deals with transparency to the accounts of the customers, management is transparent to the relative to business situation, daily transaction is properly reported and being transparent to its programs in connection with socio- economic and environment.

VII. Recommendation

Based on the results of the study, the following recommendations are forwarded for further improvement of the company:

Primary Recommendation:

1. Accountability:

- The company should improve its policy within the context of CSR principles in handling the complaints properly in relation to the factor 4 of accountability.
- Develop well a policy within the context of CSR for investing the resources of the company in relation to factor 2 of accountability.
- Company should improve more the support, in connection with CSR principles, to the employees as provided in factor 3 of accountability.
- Company should exhibit more responsibility as endow with the CSR principles in every decision's made in connection with factor 1 of accountability.

2. Sustainability:

- Company should develop more strategy in line with CSR principle to maintain its business operation as provided in factor 7 of sustainability.
- Company develops CSR activity to maintain its business relative to socio-economic and environment as provided in factor 10.

3. Transparency:

- Company should improve more its policy, within the context of CSR principles, on daily reports on business transaction.
- Develop quality guidelines, in consonance with CSR principles, to the programs pertaining to socio-economic and environment.

Secondary Recommendations:

1. Conduct further study of corporate social responsibility pertaining to transparency.
2. It is recommended for future research to take the demographics factors and management style into consideration in the study.

VII. References

- [1] D. CROWTHER, and G. ARAS (2010). Corporate Social Responsibility: Part I Principles, Stakeholders, and Sustainability. Retrieved from https://www.academia.edu/2963625/Corporate_Social_Responsibility_CSR_Part_1
- [2]. M. GASIOR (2019). Why Is Accountability Important in the Workplace? Retrieved from <https://www.powerdms.com/blog/accountability-workplace-important/>
- [3]. Keiram M. (2019). What is Accountability? Retrieved from <https://www.naimuri.com/what-is-accountability/>
- [4]. ACCIONA (2016). Sustainability for all. Retrieved from <https://www.activesustainability.com/sustainable-development/what-is-sustainability/>
- [5]. R. NIDUMOLU et al. (2009). Why Sustainability is now the Key Driver of Innovation. Harvard Business Review. Retrieved from <https://hbr.org/2009/09/why-sustainability-is-now-the-key-driver-of-innovation>
- [6]. OFFICE OF SUSTAINABILITY. (2017). What is Sustainability. Retrieved from <https://umaine.edu/sustainability/what-is-sustainability/>
- [7]. J.M. MERRELL (2019). Benefits of Workplace Transparency. Retrieved from <https://www.glassdoor.com/employers/blog/importance-transparent-workplace/>
- [8]. K. HICKEY (2019). How transparency at work can help your team. Retrieved from <https://wavelength.asana.com/workstyle-transparency/>
- [9]. D. CABLE and J. BIRKINSHAW (2017). The Dark side of transparency. McKinsey and Company. Retrieved from <https://www.mckinsey.com/business-functions/organization/our-insights/the-dark-side-of-transparency>
- [10] E. BERSTEIN (2014). Transparency Trap. Harvard Business Review. Retrieved from <https://hbr.org/2014/10/the-transparency-trap>
- [11] LABEL INSIGHT (2016). Driving Long-Term Trust and Loyalty through Transparency. Retrieved from <https://www.labelinsight.com/transparency-roi-study>
- [12] L. ALTON (2017). How Transparency Became a Top Priority for Business and Why You Should Care. Retrieved from <https://www.entrepreneur.com/article/295739>
- [13] D. SHAH (2014). New Research Reveals 7 Trends Disrupting Today's Workplace. Retrieved from usdailyreview.com
- [14] A.S STANUCH (2016). Corporate Social Performance Reflecting on the Past and Investing in the Future. Information Age Publishing, Inc. USA.
- [15] F. AHEN and P. ZETLIRING (2015). Critical Perspectives on Strategic CSR: What is Sustainable Value Co-Creation Orientation? Emerald Group Publishing Limited Volume II, Issue 1, pp. 92-109, 2015

- [16] L. LIAM and M. A. G.-PEREZ (2013). International Business Sustainability and Corporate Social Responsibility (Advances in Sustainability and Environmental Justice) Emerald Group Publishing Limited. Vol. II pp.1-35
- [17] S. LEWIS (1999). MORI Borough Road London SE1 17YK,UK. Journal of Communication Management. Vol. 7 Issue 4, pp. 356-366
- [18] A. CALISKAN (2015). How UN Global Compact can Contribute Corporate Accountability and Sustainability. Emerald Group Publishing Ltd. Vol. 16, pp. 17-36, 2015
- [19] F. FARROKHANIA and K. R. CAMERON (2013). The Accountability Challenge to Global E-Commerce: The Need to Overcome the Developed-Developing Country Divide in WTO-E Commerce Policies. Emerald Group Publishing. Vol. 12 pp. 161-181, 2013
- [20] K. YONGTAE et al. (2013). Corporate Social Responsibility and Stock Price Crash Risk. Journal of Banking and Finance. Vol. 43, pp. 1-13, 2014
- [21] G. J. K. HUSTVEDT (2014). Building Trust Between Consumers and Corporations: The Role of Consumer Perception of Transparency and Social Responsibility. Journal of Business Ethics. Vol. 125 pp. 253-265
- [22] B. CHENG et al. (2013). Corporate Social Responsibility and Access to Finance. Strategic Management Journal Vol. 35, Issue 1, pp. 1-23, 2014
- [23] D. B. PAULY et al. (2013). Organizing Corporate Social Responsibility in Small and Large Firms. Size Matter. Vol. 115, pp 693-705
- [24] J. HILLER (2013). The Benefits Corporation and Corporate Social Responsibility. Springer Link. Journal of Business Ethics. V. 118 Vol. 2, pp. 287-301, 2013
- [25] Z. A. ARIBI and T. ARUN (2015). Corporate Social Responsibility and Islamic Financial Institutions (IFIs): Management Perception from IFI's in Bahrain. Journal of Business Ethics Vol. 129, pp 785-794
- [26] A. O. CALISKAN (2015). How UN Global Compact can Contribute Corporate Accountability and Sustainability. Emerald Group Publishing Ltd. Vol. 16, pp. 17-36, 2015
- [27] C. MALLIN et al. (2014). Corporate Social Responsibility and Financial Performance in Islamic Banks. Elsevier. Journal of Economic Behavior and Organization. Vol 103 pp. S21-S38
- [28] O. JUHMANI (2014). Determinants of Corporate Social and Environmental Disclosure on Websites: The Case of Bahrain. Universal Journal of Accounting and Finance. 2, pp 77-78 doi:10.13189
- [29] A. ADDULRAMAN and A. A. BUKAIR. (2013). The Influence of Shariah Supervision Board on Corporate Social Responsibility Disclosure by Islamic Banks of Gulf Cooperation Council Countries. Asian Journal of Business and Accounting. Vol. 2