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Hegedűs Mihály

Az egészségügyi szektor gazdasági helyzetképe és a hálapénz szerepe

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The Level of Corporate Social Responsibility Implementation in all Social Responsibility Aspects in Jordan's Zain Telecommunication Company

Ahmad Mahmood Alkhudierat Noor¹

ABSTRACT: A relatively new concept in the business world, corporate social responsibility (CSR) has resonated widely in the global economy. As well as integrating into the cultures of many organizations, CSR has become an important business strategy component of corporations worldwide. Many large companies in Jordan realize the importance of adopting social responsibility, especially companies that help build society as well as develop and increase productivity by providing distinct programs for small projects, as these contribute to solving problems of unemployment and poverty. This study explores the extent to which Zain Telecom in Jordan covers the three aspects of social responsibility in the same depth and level. The research methodology is qualitative analytical and is based on secondary data such as previous studies and the analysis of Zain's annual report of social responsibility for 2018. The study concluded that the abovementioned company is significantly concerned with the social and employee aspects of CSR, but pays little attention to environmental aspects. The study made a number of recommendations, including focusing on all dimensions of social responsibility equally.

KEYWORDS: Corporate social responsibility (CSR), Jordan, telecommunication sector, Zain Company

JEL Codes: M14, A13, A14

Introduction

Until quite recently, the primary goal of most institutions and companies was the achievement high profits and the maximization of high profits for the benefit of owners and shareholders. As a result, the needs of customers, employees, society, and the environment were often overlooked during policy formulation as well as internal and external corporate structuring. Much of this can be attributed to the rise of organizations within the

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classical economic philosophy model and its primary goal of achieving profitability.

Nevertheless, the era of globalization has initiated many social, political and economic changes including the necessity to separate management from ownership and the emergence of giant multinational and transcontinental companies in conjunction with the growth of community organizations. Since the 1950s, various factors have influenced institutional decision-makers to adopt different policies and strategies in business planning, including the concept of corporate social responsibility. These factors include increasing environmental and social awareness among global consumers via technology, and the rapid access to information concerning the work of international and local companies. The ability to monitor the impact organizations have on the environment and the extent of their contribution to the society in which they operate ensure that they take society and the environment into account.

Consequently, the concept of social responsibility has become an integral part of corporate policy formulation, which comprises strategies and business plans for ethical management that actively considers the impact corporate activities have on the environment as well as customers, suppliers, employees, shareholders, societies, and all other stakeholders. These initiatives not only help to ensure individuals live in a healthy and clean environment, but they also boost a company's image and reputation, thereby benefitting a company's bottom line.

As is the case in all countries of the world, the social role of private companies in Jordan becomes increasingly prevalent as the public sector continues shedding many of its economic, social, and service roles. These developments have motivated many companies to seek and adopt effective social responsibility programs that consider societal conditions and challenges. Through its focus on poverty reduction, environmental protection, resource efficiency, recruitment initiatives, and human development, CSR can help alleviate many of the financial and economic crises that have surfaced from the dominance of globalization in Jordan.

Business organizations in Jordan began increasing their interest in spending on various social activities after being severely criticized for prioritizing profit without considering the requirements of society and the environment in which they operate. Corporate social responsibility arose as organizations aimed to improve internal working conditions through increased wages and health care provision. The concept evolved more

fully and deeply when businesses began focusing on improving the quality of life for communities in general by providing increased social stability and social solidarity.

Promotion is an important aspect of corporate social responsibility for companies. By providing information about various social and environmental actions taken, organizations not only gain moral capital and competitive advantages, but also improve their and social images. Hence, the publication of corporate social responsibility reports has significantly increased in importance in recent years. These reports affirm that companies are responsible for their actions because society has become interested in organizations committed to reporting their principles and responsible activities. Nevertheless, in general, the number of studies on social responsibility in the Middle East and Jordan is limited.

Though telecommunication companies, as business organizations, are part of the daily life of societies, they are not isolated from corporate social responsibility developments. This study aims to determine the reality of corporate social responsibility in Jordan's Zain Company, which operates in the telecommunications sector, considered one of the dynamic sectors in the Hashemite Kingdom of Jordan.

In summary, and in accordance with the arguments outlined above, the current study conducted the following research to answer the following question: Does the Zain Company apply all three aspects of CSR in its CSR strategy to the same degree? The researcher analyzed the CSR report to find out if the company's CSR activities form an integral part of its business. The company's efforts in empowering youth, education, healthcare, charitable donations, work with needy communities, infrastructure, and empowering women were also examined. In addition, the current work endeavored to discover the extent of the company's focus on each CSR category and whether its interest was equally weighted across the various CSR categories.

Literature review

In modern society, the state has proven increasingly incapable of addressing social issues and needs arising from an expanding, interconnected, and highly complex environment (Parker–Braithwaite, 2003).

The dynamics of modern societies have led to the growing realization that states cannot solve social conflicts and coordination issues alone, and that the classical division of labor between business and the state needs to be revisited (Scherer et al., 2006). It is precisely this realization, coupled with the increasing prominence of the business corporation that has compelled various scholars, managers, and shareholders to abandon the classical model and evolve towards the modern paradigm. According to Kreitner (2001), “many think the time has come to revamp what they believe to be an obsolete, classical economic model.”

CSR principles have long been part of enlightened business practice, but the concept has witnessed an astounding ascendancy and resurgence in recent years. Nevertheless, the concept has not been uniformly embraced, with lingering diverging views about its potential usefulness and applicability. To skeptics, CSR is antithetical to sound business practice and serves to dilute its focus on wealth creation (Clement-Jones, 2005; Murray, 2005). Proponents, however, characterize CSR as essential for successful business operations and as an opportunity for businesses to look beyond narrow economic returns and consider the wider social concern (Jackson–Nelson, 2004; Rudolph, 2005).

In today's business world, the role of global companies goes beyond making a profit. Companies must conduct their business in a manner that ensures responsibility to society and stakeholders (Harrison–Freeman, 1999). In addition, Davis (1973) argues that CSR requires “consideration of issues beyond the narrow economic, technical, and legal requirements of the company”.

CSR is a multi-dimensional concept, studied through several aspects by the field's researchers (Taghizadeh–Shokri, 2015). CSR could be considered a “trend” aiming to redirect the business approach towards profit optimization rather than maximization by focusing on long-term goals rather than short-term goals (Moravcikova et al., 2015).

There is no single commonly accepted definition of corporate social responsibility. CSR generally refers to business decision-making linked to ethical values, compliance with legal requirements, respect for people, communities, and the environment. Hence, CSR is defined as operating a business in a manner that meets or exceeds the ethical, legal, and social expectations that society has of business (*BSR and the State of CSR*, n.d.). A World Bank study on roles of strengthening corporate social responsi-

bility defines CSR in the following manner: “Corporate Social Responsibility (CSR) is the commitment of business to contribute to sustainable economic development, working with employees, their families, the local community and society at large to improve quality of life, in the ways that are both good for business and good for development” (Fox et al., 2002).

The Green Paper (Communities, 2001) defined CSR as “a concept whereby firms decide voluntarily to contribute to a better society and a cleaner environment.” The paper also states that this can be performed by merging “social and environmental aspects into business operations and their interaction with stakeholders” (Communities, 2001), whereas the EU focuses on social responsibility as a voluntary action (Akinyomi, 2013). UNIDO (2013) defines CSR as a “concept whereby companies integrate social and environmental concerns in their business operations and interactions with their stakeholders.”

Carroll (1979) offers a more detailed definition of CSR: “The social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time.” Carroll observes that a lack of social responsibility leads to increased government laws and regulations, which will thus reduce the efficiency of organizations. Therefore, it must be emphasized that if organizations are righteous, then the economy as a whole will be good. On the other hand, if organizations are corrupt, then a large number of economic and societal segments may be negatively affected (Buhmann, 2011).

Milton Friedman stated that the only social responsibility a corporation has is to increase profits, but his ideas are no longer fully accepted by society or the business science world (Friedman, 1970).

Friedman explained that the application of social responsibility reduces an organization’s profitability and benefits. Instead, he focused on the theory of stakeholders and their importance in the administrative areas, which concentrated on the relationship between the organization and the surrounding environment. The organization should, according to Friedman, span its interest and concentration from shareholder shares to other groups that have a connection with the organization (Buhmann, 2011).

CSR has several benefits: (1) access to resources; (2) improved human resources; (3) better marketing; (4) an increase in opportunities; and (5) competitive advantage (Barnett–Salomon, 2006).

According to Jiang & Wong (2016), the key factors or activity areas to engage CSR are environmental protection, construction quality and safety, CR, employees, consumers, and CSR management. Important motives for companies to participate in the activities of social responsibility include a company's reputation, image, and strong customer expectations. CSR turned out to be a very important tool for maintaining a positive corporate image and reputation (Zhao et al., 2012).

Reporting corporate social responsibility is defined as the process of disclosing everything related to the social and environmental activities to which organizations are bound, and to get this reporting to specific interest groups within society and society as a whole (Campbell, 2004; Gamerschlag et al., 2011; Gray et al., 2001).

In conjunction with the development of corporate social responsibility practices, several literature reviews regarding corporate social responsibility reports have been published in the past few years, assuming that this indicates the responsibility of the company for its actions (Perrini, 2005). Society gives great attention to organizations and institutions that are committed to disclosure through their published reports on socially responsible principles and activities that they undertake (Fisher et al., 2001).

Organizations post their information in a variety of ways including newspapers, radio or television websites, e-mails to stakeholders, and in-person contact with the company. A common method used by all companies is to disclose annual reports. Together with social media and ease of communication that is available in the age of technology, all of these methods are important avenues through which companies can spread information to the public (Arnold et al., 1984).

It may seem clear that there are differences in the disclosure of social responsibility information between developing and developed countries and, therefore, what may be appropriate for one country may not be suitable for another. The phenomenon of corporate social responsibility disclosure (CSRD) began in the West and many measures are being implemented in developed countries to push companies to disclose policies and businesses related to corporate social responsibility. For example, there have been many social indexes in the United States since 1990 (Domini Social Index). Furthermore, the European Commission declared that the CSRD should be implemented in European countries from 2005 (Luet-

kenhorst, 2004). The UK has created the position of Corporate Social Responsibility Minister, while the law in France obliges major corporations to issue corporate social responsibility reports (Wanderley et al., 2008).

The institutions, standards and legal systems that support CSR in Western countries are relatively weak (Kemp, 2001). Corporate social responsibility in developed countries is encouraged by societal pressures that compel companies toward socially responsible actions. Moreover, the concept of corporate governance is developed in these countries, and this means a further stimulation of corporate social responsibility (Mallin et al., 2005).

In developing countries, no initiative to make disclosure of corporate social responsibility mandatory exists yet. Also, the number of studies on corporate social responsibility in developing countries is limited, and it is not difficult to conclude that many obstacles prevent the implementation of corporate social responsibility in developing countries (Jamali, 2007). Although these countries are in the process of growth and progress, their disclosure and studies are still rather few (Imam, 2000; Kamla, 2007; Mirfazli, 2008; Rizk et al., 2008; Uwuigbe–Egbide, 2012).

In general, the level of CSR in developing countries is very low, incomplete, and less than the required level, and this applies to most Arab countries including Kuwait, Qatar, Bahrain, Saudi Arabia, United Arab Emirates, Oman, Syria, and Jordan (Kamla, 2007).

It can be said that the level of corporate social responsibility disclosure is higher in developed countries than in developing countries for reasons related to low economic development, weak legal systems, or because the concept of corporate governance is new or the demands of stakeholders are low (Imam, 2000; Kamla, 2007; Mirfazli, 2008; Rizk et al., 2008; Uwuigbe–Egbide, 2012). In fact, companies in different countries have differentiated and contrasting views on the importance of being considered socially responsible and on issues of corporate social responsibility that should be prioritized and disclosed (Maignan–Ralston, 2002).

Empirical studies on CSR reporting revolve around firm characteristics and the factors affecting the level of CSR reporting. Adam (2002) and Prado-Lorenzo et al., (2009) also confirmed that it is possible to classify the factors that are likely to have an impact on the level, quantity, and quality of CSR reports in three categories: (1) the characteristics of the company, for example, size and industry; (2) contextual factors such as

the country of origin, time, stakeholder pressure and media and (3) internal factors, such as the appointment of a CEO or a social reporting committee. The number of studies in the third category is limited.

It is worth mentioning that the level of disclosure of corporate social responsibility increases with the size of the company (Morhardt, 2010). Companies use different technologies to disclose corporate social responsibility information to different stakeholders. Therefore, the appropriate method must be chosen depending on the type of stakeholder, as some prefer to use websites and emails to inform them of the operations of the organization. However, the researchers found that most users prefer to use annual reports as a primary source of information to reinforce their investment decisions (Abu-Nassar & Rutherford, 1996).

Previous studies also revealed that annual reports are the easiest and most important way to obtain information about a company and that 88% of investors use it to guide their decisions. In addition, compared to other methods, annual reports are a reliable and valid way to obtain information (Al Shattarat et al., 2013).

Content analysis is a means through which to analyze the level of corporate social responsibility disclosure by a company that specializes in it. The analysis of the content of annual reports is a tool for collecting data, as qualitative and quantitative information is organized into different groups. It has been used a great deal in previous studies to determine the properties and modality of CSR disclosure (Guthrie–Farneti, 2008; Krippendorff, 2004).

CSR in Jordan

Jordan is considered a Middle Eastern country, and its market is considered one of the smallest compared to its neighboring countries. Jordan suffers from a severe shortage of resources such as water, oil, and other natural resources that support most of the world's economies. These resource shortages constitute an impediment to economic and social development and lead to other problems such as high poverty and unemployment rates, as well as to the persistent state budget deficits, all of which drives the country to rely heavily on foreign aid, which in turn raises public debt (Central Intelligence Agency, 2020).

The cultural and organizational environment and economic considerations in Jordan differ from those in developed countries (Barakat et al., 2015; Ibrahim–Hanefah, 2016). Jordan is also a country of law and insti-

tutions and is characterized by a high level of security and political stability compared to other countries in the region (Naser et al., 2002; Ismail–Ibrahim 2008; Barakat et al., 2015).

Jordan occupies a strategic location among Arab countries, but this location did not spare it from the negative impacts of the Arab Spring period. The Arab revolutions, which started in Tunisia in 2011 and then extended to Egypt and Libya before moving to Yemen and Syria, led to Jordan being a country of asylum for those fleeing the affected countries (Ali, 2014).

Jordan has a population of 10,820,644 people, and the outbreak of the civil war in Syria was an urgent social and economic challenge in the region, specifically in Jordan, where a crisis resulted from the influx of Syrian refugees into Jordan. According to United Nations figures, approximately 660,000 refugees flocked to Jordan's borders. Official Jordanian statistics estimated the number of Syrian refugees to be 1.3 million as of early 2016 (Central Intelligence Agency, 2020). More than 80% of these refugees reside in urban areas in Jordan and constitute a significant burden on the Jordanian economy due to competition in the labor market and competition for other resources (Haddad et al., 2017).

Before 1999, corporate social responsibility was in its early stages and considered voluntary. The practice stemmed mostly from the direct influence of religious and cultural beliefs and prevailing social values such as solidarity. According to Elian: "In the Middle East and North Africa (MENA) region, CSR is not an alien concept; it has historical witness as the organizations which achieve extraordinary profit are not welcomed due to the religious beliefs that prohibit exploitation" (Khalil Elian, 2004). However, social responsibility was taken as a comprehensive approach after 2000, and despite this, social responsibility activities in Jordan cannot be considered a strategic approach to sustainability, but are still considered part of volunteerism (Al-Daaya, 2017).

According to Almaghribi (1996), Muslim societies are obligated to apply social responsibility, whether at the individual or group level. This includes companies, as they are owned by individuals who hold this thought and these beliefs.

According to previous studies, the concept of corporate social responsibility in Jordan is new (Elian, 2005). A study conducted by the Vision Institute for Civil Studies in 2014 showed that institutions in Jordan tend to implement social responsibility to serve their own interests, and that

these institutions do not have the institutional mentality to distinguish between intermittent charitable work and sustainable development projects that have a lasting impact on society (Mkheimer, 2018). Also Abdelrahim (2014) indicated that “CSR in Jordan is a mixture of ethical voluntary actions and legally binding through political and legislation pressure.”

Previous studies also showed that Jordanian institutions that adopt social and environmental initiatives have a positive image and high reputation within all segments of society. This enables them to establish a broad and strong relationship base, which allows them to attract the most skilled employees in addition to increasing the ability to attract more clients (Lin, 2009).

The economic transformation that took place in Jordan in the late 1990s, which included privatization and orientation to open market policies, as well as permitting investments and concluding international trade agreements and granting facilities to improve the investment environment, led to the creation of partnerships between the private and government sectors. The purpose of these partnerships was to improve economic and social aspects. Consequently, in terms of managing aspects of life and keeping pace with rapid changes, the state’s role decreased and the role of other sectors increased: “the old paradigm that the state is the only entity responsible for the wellbeing and livelihood of the nation is becoming obsolete” (Al-Daaya, 2017).

Therefore, the role of the private sector has become increasingly visible and present. Jordan’s efforts in affirming and achieving the concept of social responsibility for institutions have increased, and the state has undertaken some social responsibility activities for local institutions through other institutions specialized in achieving sustainable development (Al-Daaja, 2017).

In his research, Ararat (2006) stated that the engine to enhance corporate social responsibility in Jordan was the move toward a liberal economy and liberalization as well as increasing competition internationally and locally.

Over time, many Jordanian institutions, such as telecommunications companies and some local commercial banks, have placed social responsibility within their tasks and strategic vision in an optional manner without any legal obligation. However, it is often believed that these trends are nothing but activities that seek to improve public relations or to improve corporate images. Social responsibility activities and programs have also

been implemented for several companies in cooperation with NGOs that have solid knowledge about how to deal with the problems and needs of society. Although this form of social responsibility is voluntary work, a number of large companies have disclosed their orientations in terms of social responsibility within their strategies in their desire and not obligation by any other party as mentioned in the studies conducted in this field. Jordanian companies tend to report their socially responsible activities and include them with human resource data (health and safety) and community affairs (charity work, public donations) (Al Shattarat et al., 2013).

A recent study by Abdelrahim (2014) that focused on a targeted sample of large companies out of 190 joint-stock companies in Jordan has shown the following motives behind corporate social responsibility (in descending order): cultural ethics, a company law, customary rules, state law, political or societal pressures, competitors, and non-governmental pressure. Interestingly no firm considered pressure from clients to be a motivational factor.

Also, preparing social and environmental reports for companies is one of the most important priorities of the Jordanian government (Barakat et al., 2015; Ibrahim–Hanefah 2016). This is because preparing company reports on their activities in this field is considered a means to attract domestic and foreign investment in Jordan. Therefore, the government issued laws and regulations to improve social responsibility reports in corporate annual reports (Ibrahim–Hanefah 2016; Haddad et al., 2017).

Despite the many behaviors the Jordanian government undertakes to establish corporate social responsibility practices, studies in this field are still limited and insufficient (Al-Khadash–Al-Yarmouk, 2003).

At the same time, there are few available studies to determine the extent to which companies exercise social responsibility in Jordan, and this may be due to the process of disclosing social responsibility for companies in Jordan, which is still new and is considered in its primary stages (Abu-Baker–Naser, 2000; Khasharmeh–Suwaidan, 2010).

Studies also show that the CSRD in Jordan does not receive enough annual report attention from companies listed on the Amman Stock Exchange. The published reports indicated that most companies are interested in disclosing information about human resources and societal participation. The disclosure regarding environmental activity was sparse and requires more attention from Jordanian companies (Abu-Baker–Naser, 2000).

In Jordan, many companies in various fields took the initiative to participate in social responsibility and community support programs. One example is the “Ruwwad” initiative presented by the private sector and adopted by Aramex in 2005 with the help young people eager to positively influence sustainable development. Another example is the launch of the "Together" initiative presented by the Arab Bank, which aims to integrate the local community in the development process. Also, in 2012 multinational pharmaceutical company Al-Hikma won the Client Leadership Award offered by International Finance Corporation (IFC). This award is given to companies that adhere to the principles of transparency, good corporate governance, high production quality, and sustainable development projects (Suwaidan et al., 2004).

In 2014, 444 social programs and activities were implemented by various business sectors in Jordan, with the banking sector being at the forefront in support of these activities. Social responsibility programs in Jordan targeted eight different areas, namely: protecting health and the environment; sponsoring activities; developing local community; helping the poor; combating unemployment, sponsoring sports activities; art, and culture; supporting company employees; and national political affairs (Al-Daaya, 2017).

CSR in the Zain Company

The Jordanian market is considered attractive for investments because of its important potential compared to the markets of the region, and this is what drives the growth of the telecommunications sector in recent years. With its three licensed telecommunications companies – Zain, Umniah and Orange – Jordan was ranked the second most competitive communications market in the Middle East after the Saudi market (Arab Advisors Group, 12:25:32 UTC). According to a report prepared by the Arab Advisors Group, the market share of Zain Jordan is 40%, which is the largest share in this sector. While its competitors Orange and Umniah own a market share of 31% and 29%, respectively, Zain Jordan is the first and largest among the telecom companies in Jordan (Obeidat et al., 2015).

Zain is also one of the pillars of the national economy as it employs 1181 full time workers, provides thousands of indirect job opportunities, and is the preferred employer of 3,723,000 customers. In January 2003, Zain Group acquired Zain Jordan in “the largest single acquisition in the Middle East region and the largest private sector investment in Jordan” (*About Us - Zain Jordan*, n.d.).

The company became the property of the Zain brand, a subsidiary of the Mobile Telecommunications Company (KSC), listed on the Kuwait Stock Exchange (Stock ticker: ZAIN). It is currently the fourth largest telecom company in the world in terms of geographical, covering 22 countries in the Middle East and Africa (*About Us - Zain Jordan*, n.d.).

Zain revolutionized the telecommunications sector in the Kingdom in 1995 by offering mobile telecommunications services. It also offers many new services and integrated communications technology solutions to keep pace with the latest developments in this field, exceeding the aspirations and needs of its customers (*About Us - Zain Jordan*, n.d.).

In conjunction with its investment in the latest technologies and technology services, Zain has developed one of the most active social responsibility programs in the Kingdom, which is reflective of the company's approach to managing economic, social, and environmental impacts by supporting many vital sectors such as education, health care, youth, sports, and community innovation (Harb–Abu-Shanab, 2009).

When Zain prepares its annual CSR reports, it is guided by the principles of materiality, comprehensiveness, and responsiveness of the AA1000 Standard Accounting Principles. It uses the Global Reporting Initiative (GRI) standards, which is a reporting standard for triple bottom-line reporting, and its standards are the leading international guideline framework for sustainability reporting, with the primary 'conforming' option. The contents of Zain's sustainability report also align with the United Nations Guiding Principles (UNGP) on the Business and Human Rights Reporting Framework launched in February 2015 (<https://www.zain.com/en/sustainability/global-goals/>, n.d.).

Furthermore, the company continues to actively address Sustainable Development Goals (SDGs) to further achieve the 2030 agenda. In 2018, Zain further developed the way it conducts business in order to address SDG targets. By addressing and raising awareness of SDGs, the company also takes into consideration the context in which it is operating. Therefore, the company has introduced the concept of Planetary Boundaries and Social Thresholds. This concept provides a clear direction for the company to set suitable and impactful sustainability related milestones (<https://www.zain.com/en/sustainability/global-goals/>, n.d.).

Zain also supports the "Madrasati" initiative, and has allocated \$600,000 to maintain and construct infrastructure and support for government school educational projects. Thus far, zain has adopted eight schools through this initiative (<https://www.zain.com/en/sustainability/global->

goals/, n.d.). Also in 2010, Zain provided 25 scholarships to beneficiaries of the Al-Aman Fund for the future of orphans, and in 2012 the company increased the number of grants to 31 scholarships. Moreover, in 2013 Zain increased the number of grants to 34 scholarships, and by the end of 2017, the number of grants for 46 scholarships that cover university tuition fees. The initiative also includes funding for the professional development of orphans by providing some job and training opportunities that provide orphans with the necessary skills to guarantee them a source of income (<https://www.zain.com/en/sustainability/global-goals/>, n.d.).

Zain is interested in supporting and developing youth energies. One example is its support for the Injaz initiative by sending its employees to participate in volunteer programs alongside school and university students, in addition to the participation of its management team in the Business Leaders Campaign Program. Zain also supported the LoYAC Center for Youth Achievement in the establishment phase of the center. Furthermore, it allowed training for several employees of the program in the various departments and offices of the company to enable them to acquire practical experience and skills that facilitate their entry into the labor market. Also, the company opened its doors to students benefiting from the “My Opportunity For Excellence” program, which was launched by the Jordanian Education Initiative to enhance employment opportunities for ICT graduates as it included recent graduates who did not graduate more than two years ago (<https://www.zain.com/en/sustainability/global-goals/>, n.d.).

Based on Zain's belief in the necessity of youth development with a focus on the importance of providing practical experience and nurturing independence, the company launched a program to employ university students in the subscriber service center and telemarketing in addition to the company's exhibitions, as it benefited from this program. Since its inception in 2008 until the end of 2014, more than 1500 students participated in the program (*Corporate Entrepreneurship Responsibility - Zain Jordan*, n.d.).

In 2014, Zain launched the “ZINC Creativity Platform” (ZINC), which forms an umbrella for all the company's initiatives and programs in the field of entrepreneurship responsibility. Established on an area of more than 630 square meters in the King Hussein Business Park, the platform provides an environment suitable for creativity. It contains every-

thing Jordanian entrepreneurs require from advanced technological facilities and services, to consulting and guidance. In cooperation with more than 100 strategic partners for the platform, Zain aims to help young people convert their creativity into production projects for local, regional, and global marketing purposes. This initiative expanded from Zain's creativity to open branches in several universities throughout the Kingdom (*Corporate Entrepreneurship Responsibility - Zain Jordan*, n.d.).

On September 25, 2015, 193 world leaders committed to achieve 17 global goals in 15 years. Zain expressed their commitment to adopting the UN Post-2015 Sustainable Development Goals (SDGs) by ensuring that their initiatives and projects are in line with the 17 goals (<https://www.zain.com/en/sustainability/global-goals/>, n.d.).

Given the previous literary reviews on corporate social responsibility, it seems clear that Zain has taken a very important role in corporate governance and policy-making in past decades, and this importance has begun to increase in several areas including globalization and technology; social and economic changes at the level of companies; individuals and governments; and an increase in customer awareness. Consequently, it became an integral part during the planning and implementation of the business of global and multinational companies.

It is also clear that developing countries are still in the beginning of applying the concept of corporate social responsibility compared to developed countries in the world, as there are few studies on their importance, how to implement them, and companies' point of view about them in developing countries. Also, the studies that have been completed so far show that developing countries focus on some aspects of social responsibility more than others for reasons related to culture and society.

Hence, the importance of this research is to examine the extent to which Zain, a multinational communications company, applies the concept of corporate social responsibility in Jordan, a developing country in the Middle East. This study evaluates the ways in which Zain applies the CSR concept and whether it applies the different CSR dimensions at the same level and to the same degree. The current study then proceeds to analyze the obtained results.

Research

Hypotheses and Methodology

Zain Multinational Telecommunication Company in Jordan practices CSR strategy at the same level in all CSR aspects. This research is a qualitative study in order to measure the performance of social responsibility in Zain Telecom Jordan, and it was conducted through a review of the previous literature and the secondary data of the annual CSR report issued by the company's social responsibility activities in 2018 to conclude whether this company applies the CSR strategy in all three aspects of CSR to the same degree.

Analysis

The researcher studied the social responsibility data report of Zain Telecom Jordan published in 2018, and analyzed it based on the GRI standard as an indicator to evaluate CSR initiatives, which is the framework the company uses to support its sustainability reports, as it ensures the transparency and completeness of the information disclosed.

The report is open access and is published annually by the company on its official website to show how it manages and measures corporate social responsibility goals, and how it builds their responsible business strategies to meet the expectations of stakeholders around the world.

The analysis indicated that the company focuses on aspects of social responsibility in different degrees, and showed that the company's social activities relate to its employees at a high level (Index 2). This includes protection of human and children's rights represented in preventing child and compulsory labor. Other measures are related to anti-corruption and protecting employee rights of justice, equality, development, training, education, diversity, equal opportunity, and non-discrimination between different groups (gender, race, religion and ethnicity). Initiatives also focus on providing greater opportunities to local residents to occupy senior positions in all fields. The company also conducts annual surveys to assess employee satisfaction, commitment, and loyalty. The company also submits regular employee performance reviews, career development, and builds professional relationships at work in addition to maintaining a high level of labor/management relationships with a positive relationship between the various categories of staff. The company also conducts an annual corruption survey of all major Zain operations.

Furthermore, the company encourages in-house social dialogue by creating internal electronic platforms to encourage employee initiatives and ideas and to stimulate creativity. Moreover, the company seeks to provide a safe work environment, avoid any accidents, and cover all employees with comprehensive health insurance. This initiative mirrors the attention the company has invested into customer health safety, customer privacy, data protection, and social and economic compliance. The company also has high-level activities in empowering women through its commitment to diversity and gender equality projects, tracking wage ratios, increasing the proportion of women workers at all levels, and considering the needs of working mothers. Zain is also concerned with external suppliers by ensuring their commitment to working in an ethical manner and following policies and procedures related to child labor.

In addition, the company's related activities to society were of a high-level (Index 3), as the company was interested in alleviating the effects of poverty through indirect financial performance, supporting poor societies, and protecting children's rights within international agreements. The company also supports school and university education by building up electronic platforms to support school students, enrich educational content, foster creativity and knowledge, and encourage and develop talents in various fields. In addition to multiple activities in university education support for economically underserved groups, the company empowers young people by providing support for startup projects and free spaces for work as business incubators in different cities. Zain also provides vocational training opportunities for young university graduates. The company employs many electronic platforms for community health and welfare, supports medical consultations, and supplies electronic payment platforms to facilitate financial services.

As for the environment, the activities were between medium and low (Index 1), as the company is trying to follow the necessary measures to reduce emissions by installing hybrid and solar solutions, but emissions increased nonetheless due to the expansion of the network in the current sites, which caused a slight increase in energy consumption, leading to an increase in carbon dioxide emissions for each base station. Zain also follows the guidelines of the Environmental and Social Management Plan (ESMP) to conserve biological diversity by regularly testing Zain equipment to ensure the protection of the environment, biological diversity, and community from radiation and electromagnetic fields. The plan also seeks

to protect historical sites from damage, but procedures in this area have been weak. Moreover, there is no mention of Zain's policies for using clean energy in its facilities or rationalizing water consumption or reuse, nor are there policies for waste disposal or recycling. Nevertheless, the company did launch a group-wide campaign on the risk of climate change and environmental pollution. No information was reported regarding product use or product end-of-life.

Findings

The study showed that the concept of social responsibility in Zain Jordan telecommunications Company is a comprehensive concept that includes all economic, social, humanitarian, and environmental sectors in the local community and the country as a whole, and examples of this are mentioned in the annual report of the company's activities, which included various environmental awareness campaigns, environmental protection measures, health care platforms, support for scientific research projects, stimulation of creativity, training, employment, educational activities, social solidarity, and the provision of charitable assistance in order to reduce poverty. The company also displays an interest in providing a safe work environment within conditions of justice and equality, in addition to supporting different groups including women's empowerment and child protection.

The analysis of the company's activities clarified that Zain Jordan is concerned with activities related to corporate social responsibility in all sectors, but in varying degrees, as the level of interest in social activities and employees was high, while it was low in environmental activities. The social responsibility activities of companies that have gained higher interest fall under charitable, legal, and social activities, as well as other activities related to the ethical dimensions of the work environment and economic activities. At the same time, environmental activities are also given attention, but not at the same level as the previously mentioned dimensions.

These findings are consistent with the results of Abdelrahim, 2014, a study that showed that 79% of companies in Jordan deal with social responsibility as the company's responsibility towards society. This is evident from the companies' responses in the sample of that study, which state that about 50% of companies focus their activities in the field of social responsibility on poverty alleviation and targeting low-income

groups, followed by society and poor students. The study explains this is because of the lack of government incentives, the high costs of corporate social responsibility, and competing behavior. Also, the biggest obstacle facing the development of active corporate social responsibility is the belief in government responsibility primarily for social affairs (Abdelrahim, 2014).

Results of another study conducted on the Qatari telecommunications sector in Qatar as a developing country showed that the telecom companies there are interested in activities related to corporate social responsibility. The Qatari study considers that the existence of such activities and the participation of organizations within them to be very important. The study also found that corporate social responsibility activities that appear to have gained more attention are activities that fall under charitable and legal activities with a social dimension. As for environmental activities, they receive the least amount of awareness and attention. In the current study, the researcher has found that dimensions of corporate social responsibility that are the most highly regarded by customers tend to receive more attention, while other areas of social responsibility receive less attention. This corresponds with the search results in Zain Jordan (Al-Abdallah–Ahmed, 2018).

In Jordan, which is considered a developing country in the Middle East, the beliefs of the Islamic religion and Arabic culture encourage giving and endowments, and Arab values and morals such as generosity, are the biggest drivers of CSR activities in Jordan. This study discovered that the customer is going to deal with organizations that are socially-oriented rather than the profit-driven, and this trend makes companies seriously consider adopting social responsibility in their operations and activities. Also, some CSR practices in Jordan are legally mandatory such as anti-corruption, labor rules, anti-monopoly activities, and social security for employees; while other CSR practices, for example, supporting orphans, the poor, the elderly; providing university scholarships to poor students; and helping to disadvantaged areas are considered voluntary. Consequently, CSR in Jordan is a mix between ethical volunteer work and compulsory work influenced by domestic and international pressure (Mkheimer, 2018).

This justifies Zain Jordan's focus on the social, ethical and charitable side more than other CSR aspects. This is due to the social motives rooted in the Jordanian Arab Islamic culture, because these aspects are the most

viewed and visible to customers, and also because of the existence of mandatory laws that focus on the company's internal practices in its operations. On the other hand, environmental protection does not receive mandatory legal attention within social culture. This indicates that some of the remaining CSR categories that receive less attention need more effort from the company.

Summary

This research focused on Jordan, a country that has received little interest in literature. The current work examined previous research and reviews about social responsibility in Jordan, especially in the telecommunications sector. In addition, it engaged in an in-depth evaluation of the annual corporate social responsibility report for Zain Telecommunication Company in Jordan to analyze its strategies and goals of corporate responsibility social, and the extent to which social responsibility policies are applied in all of its dimensions with the same depth, focus, and level in the company's practices. These annual corporate reports are the most reliable way to disclose information, and are one of the most accessible ways to gather data quickly and at low cost.

The researcher sought to examine the hypothesis by analyzing the annual corporate social report of Zain Company at all levels of corporate social responsibility. The study investigated the level of implementation of practices in different dimensions of social responsibility and compared these.

In this paper, the hypotheses were rejected because the company does not cover the three aspects of corporate social responsibility to the same degree, but rather focuses on one aspect more than others. The company maintains a high focus on social and labor aspects, but medium-to-low focus on environmental aspect.

Study limitations

The researcher faced the following study limitations. First, there are a few and limited studies on social responsibility in Jordan and the measurement of corporate social responsibility in the Jordanian telecommunications sector. Second, this study used content analysis in which the methods used are subject to human error and should be taken into consideration. Third,

through a literature review, few studies that have developed an accredited tool for distinguishing corporate social responsibility were found.

Future studies

Future research studies are needed to enhance the outcome of the current study and increase the ability to generalize results. Hence, this study recommends that future studies employ more than one method to explain the results of this study, and the reason the company focuses on its activities.

First, future research can use the questionnaire method to determine the motives and perceptions of managers more accurately towards the policies of social responsibility activities that the companies follow, the aspects they focus on, and explain the reasons for that. In addition, future research may study customer viewpoints about companies that practice social responsibility activities and if these customer viewpoints affect the decisions of managers during policy development. Second, this study focused on the annual report solely to collect data, while future research can use other sources to collect data in order to determine the level of application of social responsibility such as questionnaires and personal interviews. Third, future research can be a comparative and cross-sectional study between Jordan and developed countries to compare between the areas that companies focus on in different cultural and social contexts and the impact of this on strategy planning and design. In addition to comparing customer perception of social responsibility activities in different countries, futures studies could also explore how different cultures contribute to building individual behaviors, perceptions, and attitudes.

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