A Reflection on Corporate Social Responsibility in Africa contrasted with the UAE and some Asian Nations

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Corporate social responsibility (CSR) is still a controversial theme in discussions about companies and what they do to benefit communities in which they operate and society at large, and many argue that it does not permit the maximisation shareholder value. CSR is nonetheless a significant matter to consider in any business conduct. A plethora of research proves that socially responsible companies benefit both themselves and society. A key benefit that emanates from CSR is ab enhanced relationship between a company and the community in which it operates. CSR must be leveraged by organisations who are committed to society and stakeholders. Only in this way can sustainable development be realised, and this must be done in a transparent and ethical fashion so that maximising profits do not remain the key drivers of CSR which is a mere façade as noted. Corporate social responsibility offers numerous advantages and strategic benefits to companies that adopt it and do so in a serious manner. This study aims to fill that gap in knowledge by providing a different perspective to the discussion on CSR in South Africa, using insights garnered from the UAE approach and that of some other nations.

Keywords: *Societal support, organisations, good governance, ethical practice, regulations.*

Introduction: CSR in South Africa

Since 1994, political change and the efforts to balance out the unequal distribution of wealth from the period of apartheid have been a major driver of CSR in South Africa.[1] A key piece of legislation is the Broad-Based Black Economic Empowerment Act, 53 of 2003 as amended, commonly known as BBBEE Act, which was promulgated for the advancement of previously disadvantaged groups in the population, as a basis for CSR initiatives.[2] In addition to the specifications of the BBBEE Act, there are no special laws in South Africa that regulate CSR.[3] However, there is a range of laws relating to

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[1]CSR Weltweit (2012).
[2]Office of the President (2003).
[3]CSR Weltweit (2012).

the responsibility of companies, such as the Employment Equity Act 55 of 1998[4] in terms of which affirmative action must be applied within organisations when considering appointment of staff, and the Skills Development Act 97 of 1998 as amended in terms of which companies are obligated to invest in skills training for both their staff and unemployed people.[5] The social picture of the country after the apartheid era was one of marked inequalities in terms of education, infrastructure, economic power and basic services access. The democratic regimes that have governed the country since 1994 have made important efforts in combatting those social imbalances through different social programmes and various public initiatives.

Current Status

Although the South African Companies Act 71 of 2008 does not oblige companies to engage in CSR projects, the King II[6] and King III[7] reports explicitly address the need and relevance for corporations to acknowledge all stakeholders and to adopt a "triple-bottom-line" approach to doing business. In particular, the King reports constitute accepted guidelines for best practice in corporate governance in South Africa, focusing on social, environmental and economic concerns.[8]

There is no comprehensive or concrete CSR policy or law in most countries in the Sub-Saharan African (SSA) region, apart from some rather ad hoc legislative and non-regulatory activities.[9]

An exception is the previously mentioned BBBEE Act in South Africa. CSR aspects are most often evident in the various state policies and laws on economic development, environment, labour, health and safety, transparency and other related issues. Beyond this, regulations which have an impact on CSR are often based on the ratification and interpretation of international agreements.

A major development in African trade is that trading groups such as the Common Market of the East and Southern Africa, Southern African Development Community, East African Community and the Economic Community of West African States are now looking at CSR, although this remains secondary to increasing trade to the US and Europe.[10]

In several African countries, local networks of the UN Global Compact have emerged.[11] In a few cases, these network activities have led to collective actions on CSR; for example, in Malawi the combatting of corruption and in Zambia addressing HIV/AIDS at the workplace. The exception is South Africa, where the

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[4]Office of the President (1998a).
[5]Office of the President (1998b).
[6]IODSA (2002).
[7]IODSA (2009).
[8]Flores-Araoz (2011).
[9]Klins, Van Niekerk & Smit (2010).
[10]Klins, Van Niekerk & Smit (2010).
[11]Klins, Van Niekerk & Smit (2010).

CSR landscape is well developed, and incorporates initiatives like the OECD Guidelines for Multinational Enterprises, the King Report on Corporate Governance, UN Global Compact, ISO 14001, GRI and the Social Responsibility Index of the Johannesburg Securities Exchange. There are also sector agreements, like the Kimberly Process Diamond Certification Scheme, the Extractive Industries Transparency Initiative and the Equator Principles for the finance sector. While CSR is generally well incorporated by larger companies, SMEs still struggle with the unclear boundaries between CSR and Corporate Social Investment (CSI).[12] Elsewhere in Africa, the research suggests that CSR is often seen as an add-on, secondary to the core business.[13] Most CSR practitioners only allocate about 20–40% of their work time to CSR matters.[14] CSR departments are rare and many operate from within marketing, communications, corporate affairs, training or human resources departments. Even where CSR policies are established, they often refer to philanthropic approaches.

CSR policy adherence is typically not evaluated or assessed. Corporate leadership involvement in CSR matters tend to be focused on launching community projects, supporting CSR policies and ensuring resources for CSR projects, rather than embedding CSR in business processes. Reporting is established in many of the larger companies, but the scope and depth is limited. Several firms have been delisted from the UN Global Compact for failing to comply with reporting requirements. Critical success factors for implementing successful CSR projects in Africa are (ranked in order of importance):

1. Project management skills
2. Staff commitment and involvement
3. Stakeholder/partnership involvement
4. Alignment to company objectives; and
5. Executive/management commitment.[15]

The involvement of government through regulations, incentives or support for CSR dialogues was considered critical in successful CSR projects. In both Deutsche Gesellschaft für Technische Zusammenarbeit (GTZ) GmbH research studies stated that the private sector called for more CSR regulation and stronger government support.[16] For instance, communication experts in Ghana requested that the government set up a national corporate social responsibility framework to define parameters for CSR in the country. Government was also identified as a deterrent to CSR in some cases, with particular reference to restrictive policies, organisational practices and lack of effective leadership to deal with CSR agendas.

The social role of corporate activities in South Africa is mainly dominated by large enterprise.[17] However, besides the corporate entities, the countries apartheid

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[12]Klins, Van Niekerk & Smit (2010).
[13]Imani Development (2009).
[14]Imani Development (2009).
[15]Imani Development (2009).
[16]Imani Development (2009); Zimmer & Rieth (2007).
[17]Ladzani & Seeletse (2012).

history plays a big role in driving CSR in South Africa.[18] Since 1994, although poverty and inequality still remain high in South Africa, much has been done by the South African corporate sectors and its government with regard to social development through radical transformation of the country's economy and social involvement of business enterprises.[19]

Mr Cyril Ramaphosa (the President of the RSA, 2018) said that despite substantial progress, the transformation of South African society and economic empowerment of all its people remain thorny and much debated issues.[20] Historically, the CSR concept in South Africa was mainly dominated by the notion of corporate philanthropic responsibility, predominantly pre-1994.[21]

CSR initiatives in South Africa first mainly derived from the banking, mining and oil industries in the early 1970s.[22] The first recorded CSR case in South Africa was described in 1972 when Meyer Feldberg (a professor of Business Administration at the University of Cape Town), delivered a lecture on business profits and social responsibility at the University of Cape Town.[23] Professor Meyer Feldberg argued that business leaders should get involved in the communities in which they operated and sold products, or from which they drew employees for the purposes of sustainability and prosperity.[24] In the 1970s, business organisations recognised that the poor living conditions of the black majority were seriously affecting the country's economic development. In this context, the "Urban Foundation," was established in 1976 (today called National Business Initiative, established in 1995) to set up a long-term development goal for the improvement of the black population.[25] Until 1995, the foundation contributed ZAR1.8 billion for housing projects, completed many schools and trained more than 20,000 school teachers.[26]

During 1977, the Sullivan Principles were launched in South Africa for American companies operating in South Africa.[27] The Principles were launched in order to persuade American companies in South Africa to treat their African employees and American employees equally.[28] Furthermore, according to the Sullivan Principles, American companies that invested in South Africa were required to contribute to community development from their profits.

As a result, many big businesses in South Africa started establishing "trust funds" for contributing to social causes; for example, Anglo-American and De Beer's Chairman's Fund, the Gencor Development Fund, Gold Fields Foundation, the Liberty Foundation. Many other companies also established such types of

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[18]Fig (2002).
[19]Trialogue (2008).
[20]Trialogue (2004).
[21]Ramlall (2012).
[22]Fourie (2005).
[23]Fourie (2005).
[24]Trialogue (2004).
[25]CSR Weltweit (2011).
[26]Fourie (2005).
[27]Fourie (2005); Van-Den Ende (2004).
[28]Van-Den Ende (2004).

trust funds.[29]

To support the historically disadvantaged population groups (Black, Coloured and Indian populations and some Chinese who were South African citizens by birth or who were naturalised during the apartheid period), the South African government introduced BBBEE (commonly known as BEE). The BBBEE Act 53 of 2003 became a law in January 2004 and has placed BEE firmly on the corporate agenda.[30]

The government launched the BEE scheme to encourage transformation in the economy and redress the inequalities of apartheid by providing socioeconomic opportunities to historically disadvantaged groups, as the economic opportunities were hardly available to them during the apartheid era.[31] To promote CSR activities in South Africa, the BEE Act of 2003 was set up by the government. CSR programmes were formalised through CSI guidelines provided by BEE.[32] Companies need to become BEE compliant if they want to do any business with the government.[33] CSR debates in Africa had historically been framed in terms of the ethics of apartheid and the prevalence of corruption and fraud on the African continent.[34] However, regarding CSR in South Africa, there is substantial support from the companies (local and foreign) operating in the country including the government.

CSR projects are carried out by most large and multinational organisations and CSR activities are encouraged, in particular, by the following factors:

- The new Constitution of 1994 and the reform of the legislature have brought social and environmental topics to the top of companies' agendas
- The BBBEE Act of 2003 which aims at the advancement of historically disadvantaged groups of the population, sets out particular activities to companies to do for the more equal distribution of resources
- South Africa's massive HIV/AIDS problem encourages companies' involvement in the health field.[35]

It is worth noting that, in South Africa, firms generally prefer the term CSI instead of CSR.[36] Furthermore, most CSR initiatives are conducted through CSI.[37]

Trialogue, the regular publisher of the CSI Handbook found that most South African companies adopted the following key elements depicted in Table 1 below on strategic CSI programmes to guide their CSI activities.

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[29]Fourie (2005).
[30]Skinner & Mersham (2008).
[31]Econobee (2012).
[32]CSR Weltweit (2011).
[33]Econobee.co.za. (2012).
[34]Visser (2008).
[35]CSR Weltweit (2011).
[36]Fig (2005).
[37]Nxasana (2010).

Table 1. *Key Elements of Strategic CSI Programmes adopted by Companies*

Key elements of strategic CSI programmes adopted by companies
Formalised approach/documented strategy
Regular reporting
Senior management/Board involvement
Alignment with core business
Working partnerships
Dedicated CSI staff
Dedicated CSI department
Regular stakeholder consultation
Employee involvement
Regular monitoring and measurement
Imitation of successful projects
Development of best-practice guidelines
Sharing of lessons and insights

Source: Trialogue (2006)

With regard to the integration of CSI programmes within an organisations structure and business objectives, the following guidelines are represented in Table 2 below.[38]

Table 2. *CSI Guidelines*

CSI Guidelines
Align CSI with the business
Select focus areas
Understand the development context
Consolidate the CSI function
Integrate CSI into the business
Encourage employee volunteerism
Engage stakeholders
Forge working partnerships
Monitor and evaluate projects
Replicate and scale up successful models
Build knowledge-sharing mechanisms
Report on CSI practice

Source: Trialogue (2006)

In order to be socially responsible, there is a range of CSR-related regulations in South Africa which have been introduced by South African government to encourage corporate sectors for CSR practices.[39]

Table 3 below represents CSR relevant laws in South Africa.

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[38]Trialogue (2006).
[39]Ramlall (2012).

Table 3. *CSR-related Laws in South Africa*

CSR-related laws in South Africa
BBBEE Act 53 of 2003
Mineral and Petroleum Resources Development Act 28 of 2002
Promotion of Access to Information Act 2 of 2000
Promotion of Equality and Prevention of Unfair Discrimination Act 4 of 2000
National Water Act 36 of 1998
Employment Equity Act 55 of 1998
Skills Development Act 97 of 1998
National Environmental Management Act 107 of 1998
Labour Relations Act 66 of 1995
Occupational Health and Safety Act 85 of 1993
Mine Health and Safety Act 29 of 1996

Source: CSRWeltweit (2011)

An extensive economic impact assessment study on Unilever in South Africa was made by Kapstein.[40] The findings showed that Unilever's direct impact includes 3,000 suppliers and their 20,000 employees, while indirect impact includes supporting approximately 100,000 jobs. This means that for every job directly created by Unilever, another 22 workers depend on the company for some part of their livelihood. This illustrates CSR cooperation in terms of job creation that is linked internally and externally to Unilever.[41]

In addition to the above, the Wits Business School in South Africa has established the African Centre on Philanthropy and Social Investment (ACPSI) that conducts CSR activities in the country as well as serves as a proponent for greater investment and research in the area. ACPSI operates with the objective of teaching, training practitioners and conducting research in social investment and philanthropy in Africa as well as leading to the management of a local network of policymakers, foundations, enterprises, and local communities for the benefit of African society.[42] For instance, the centre held a conference to discuss how disaster management and philanthropy could be applied for dealing with the aftermath of cyclone Idai.[43]

Asian Studies on CSR

Many studies of CSR in developing countries have been conducted in Asian countries. Chambers, Chapple, Moon & Sullivan studied CSR in Asia by reviewing the websites of companies operating in India, South Korea, Thailand, Singapore, Malaysia, Philippines and Indonesia.[44] They found three primary factors that characterised CSR in Asia. Here, CSR lags behind the western world; different international systems of business relationships influence CSR and thus there is no

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[40]Kapstein (2008).
[41]Visser & Tolhurst (2010).
[42]ACPSI (2019a).
[43]ACPSI (2019b).
[44]Chambers, Chapple, Moon & Sullivan (2003).

uniformity among the Asian countries; and CSR in Asia is enhanced by globalisation. However, two major limitations were identified in their study. First, websites were not widely used for business communications in Asia because information technology facilities were still at a basic stage and internet usage was low.[45] Secondly, the top 50 companies were the largest companies in these countries and adopted more strategies to implement CSR. However, in developing countries, the larger companies implement more CSR plans than smaller companies do.[46]

Key Trends in Past Research

Several studies in developed countries have looked into the role of CSR. Human rights, environmental degradation, and labour concerns are all issues that developing countries face. Organisations are constantly striving to improve their financial results, and by engaging in socially beneficial practices, they can overcome these issues. Despite this experience, it has been acknowledged that CSR is most commonly applied and researched in developed countries such as the USA, Canada, Australia, and the UK.

This is problematic because CSR can be seen as an agent of change for companies seeking to enter developing-world markets. Legal obligations are commonly regarded as less important in developing countries than in developed countries. Government compliance capability remains a significant constraint, reducing the efficacy of legislation as a driver of CSR. While policies are not yet mature, there are guidelines that help organisations implement CSR initiatives. This creates a win-win situation for both the community and the environment because CSR programmes help both the community and the organisation.

Despite this, research has shown that in some situations, there is a reluctance to accept CSR. For example, reducing carbon dioxide emissions helps businesses to lower the cost of compliance with potential environmental legislation, drive down operating costs, boost their firm reputation, increase key stakeholder loyalty, and improve their efficiency. It is critical to note that there has been an increase in scepticism and mistrust about CSR practices: greenwashing, ethical scandals and contradictory practices (such as layoffs but increased CEO pay) are all examples of negative practices that alienate key stakeholders and sometimes leave them sceptical of an organisation's intentions.

Nonetheless, CSR implies that an organisation owes a duty not only to its shareholders but to all stakeholders impacted by the company. In South Africa, there is a rudimentary ethics infrastructure in most businesses, but they are for the most part not well-formulated and thought out and are ineffectual.[47] CSR will help build a more environmentally friendly work atmosphere for employees and consumers, assist the business in gaining a competitive edge, and improve

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[45]Chapple & Moon (2005); Rotchanakitumnuai & Speece (2003).
[46]Lepoutre & Heene (2006); Perrini, Russo & Tencati (2007).
[47]Nicolaides (2018a).

the business's corporate profile. Each stakeholder feels a sense of connection to the business's proposal. Thus, stakeholder theory has emerged as a critical theoretical paradigm that has the potential to benefit both developed and developing countries. Additionally, institutional theory offered a fruitful avenue for examining the various ways in which the boundaries between business and society are built, as well as for improving our understanding of CSR practices.

Additionally, business ethics philosophy is founded on a broader sense of social responsibility and the moral obligation that every business has to society. According to business ethics theory, CSR obligations are philanthropic and ethical in nature, rather than legal and economic in nature. CSR has been described as business leaders' responsibility to implement strategies, make decisions, and take actions that are beneficial in terms of society's goals and values. Significant CSR improvements occurred in the 1990s as a result of concepts for adopting CSR, such as Wood's corporate social success model. CSR dimensions became principles, strategies, and processes as a result of model production in developing countries. CSR criteria, concepts, and codes have evolved and continue to evolve.[48] Carroll asserted that an explosion of rigorous theory development and analysis on the subject has occurred across numerous disciplines. This means that CSR research will continue to evolve as the economy and organisations evolve.

However, in terms of developing countries, scholars paid relatively little attention to CSR in the early 2000s. This is despite the fact that globalisation has been credited with growing the popularity of CSR globally. Additionally, comparative CSR research has primarily concentrated on the disparities in CSR between Europe and the USA, as well as between European countries. International bodies, as a result of globalisation, remain diverse and continue to form the idea of CSR across countries. The findings of previous research are inconclusive and often conflicting. Individuals can conceptualise CSR studies differently, making collaboration between organisations difficult.

CSR has been a widely recognised term for what was previously referred to as corporate philanthropy, corporate citizenship, business ethics, community engagement, corporate responsibility, socially responsible investment, sustainability, triple bottom line, corporate transparency, and CSP. Regrettably, these widely used CSR indicators cannot be used explicitly in studies of developed countries. Although developed countries such as the USA and the UK have implemented CSR, it is not clear whether the practice easily transfers to emerging or non-Western countries.

CSR agendas in developed countries have historically been less evident on a global scale and often have been deemed non-compliant with CSR standards. Companies are increasingly aware that a one-size-fits-all approach to CSR in operations is unsuccessful at addressing organisational drivers for socially responsible conduct. This advice is unique since the majority of organisations prioritise green measures and environmental conservation practices. The governments of several major emerging economic powerhouses, including China, have taken a number of measures to ensure that their countries' effect is tailored to foreign and social interests.

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[48]Carroll (2016).

In the South African context, one of the hospitality organisations have developed long-term, mutually beneficial relationships with its suppliers of products and services.

Via a targeted recruitment plan, the company assists black companies in South Africa. Annually, a percentage of the company's pro-spending is allocated to social investment. CSR activities are modelled after those seen in developed countries such as the USA, the UK, and Europe. It has been argued that approved CSR practices vary significantly between countries and varies by region-specifics.

CSR activities are known to vary by country due to cultural differences. In developed countries, culture is strongly influenced by the religion practised. CSR supports the company by increasing revenue and customer satisfaction, improving efficiency and quality, and reducing complexity and costs. There is no indication that businesses profit from adopting CSR plans for developing countries. There is little evidence that businesses in developing countries have implemented CSR policies, guidelines, or principles based on international CSR standards, policies, or principles. Recent years have seen the emergence of a similar CSR system for Asian and African countries based on Carroll's CSR pyramid model. CSR continues to be a voluntary programme for organisations, and there are no laws or regulations governing its implementation. From time to time, new measurements are applied to the concept of CSR, and organisations can incorporate these dimensions when defining CSR.

CSR programmes and issues in developing countries are distinct from those in the developed world. According to the World Bank, developing countries would be compelled to embrace CSR activities as a result of environmental and social factors such as globalisation, economic development, investment, and business activity. Numerous governments in developing countries are grappling with severe poverty, and as a result, they depend on the private sector to carry out social and environmental functions that they are unable to provide. Private sector participation in social responsibility is a critical trait for successfully leading CSR.

Four Key Roles in Promoting CSR

Additionally, previous studies have identified four key roles for governments in promoting CSR, including mandating (legislative), facilitating (guidelines on content, fiscal and funding mechanisms, and creating framework conditions), partnering (engagement with multiple stakeholders, stimulating dialogue), and endorsing (tools and publicity). The second alternative CSR practice is to address local social issues. Social business activities are market-based in nature that aim to improve the lives of the poor. For example, one of the most influential CSR organisations in South Africa is the Tsogo Sun Hotel, which pioneered transformation and continues to be a leader in empowering historically marginalised individuals, businesses, and communities. The research conducted allows a more in-depth examination of its importance within society. In India, for

example, the organisation Tata Steel has been recognised for its significant contribution to the UAE's infrastructure growth. Additionally, in India, it is mandatory for businesses to participate in CSR, and over 100 corporate foundations conduct CSR activities.

The majority of CSR research in developing nations has focused on Asia, Africa, the Middle East, and Latin America. CSR views prevalent in developed nations are incompatible with those prevalent in developing ones. In other words, CSR develops in relation to external forces, such as fulfilling legal and regulatory obligations and responding to public opinion. In industrialised nations, environmental responsibility and development of environmental management techniques are increasingly critical. Many individuals define corporate environmental responsibility as the organisation's duty to pay for the environmental repercussions of its actions, products, and facilities. CSR is gradually moving away from its historical focus on corporate giving and toward a broader collection of activities that engage businesses with a broader range of stakeholders and assist organisations in integrating CSR practices into their core strategy. CSR's origins and conceptualisation are inextricably linked to each country's historical and cultural traditions and are strongly impacted by ethical ideals and religious practices. Additionally, CSR is evolving from its historical focus on business philanthropy to include a broader range of activities that engage businesses with their whole ecosystem of stakeholders and assist integrate CSR practices into the organisation's fundamental strategy. Additionally, reporting efforts are growing in scope with the hope that systematic monitoring and evaluation of outcomes would bolster CSR's credibility and make it simpler to verify. Additionally, CSR is evolving in reaction to external pressures, including as fulfilling legal and regulatory requirements and responding to broader public opinion, such as meeting environmental criteria and maintaining appropriate labour standards across the supply chain. For example, businesses are increasingly depending on partnerships with other stakeholders, including governments and non-governmental organisations, to conduct CSR activities. Economic donations, on the other hand, have been characterised as the most important CSR activity, since they provide a cost-effective method for businesses to have a social impact. Asia has less CSR policies and activities than the USA, Europe, and Australia. Equal pay, associational freedom, and worker benefits are only a few of the policy differences between European and Asian companies.

CSR Drives in the UAE

In terms of tourism, the UAE is one of the top nations in the Middle East. CSR should be a requirement that businesses consider more strategically in their business plans. UAE laws have emphasised the significance of CSR and environmental regulations in order to safeguard the country's natural resources, promote corporate ethics, and adhere to global sustainability norms. CSR is increasingly being ingrained in regional corporate activities in the UAE. CSR is a western idea that is gaining traction in the Middle East. The UAE is the

most suitable location to provide insights into CSR since other Middle Eastern nations are not embracing the concept at the same rate as the UAE. Recently, there have been global efforts to invest ethically and to direct earnings toward improving community life and protecting the environment. The UAE is one of the region's most socially conscious nations, providing a range of public services aimed at ensuring a high degree of social stability. This has included the construction and supply of infrastructure and municipal services, as well as education and health.

The UAE's economy is booming, and many organisations are focusing their efforts on CSR and related activities.[49] By adopting CSR, businesses not only do the right thing, but also demonstrate their responsiveness to societal demands. The UAE government has a strong sense of social responsibility. There are indications of increasing government acceptance of CSR, sustainable development, and environmental stewardship principles. The Middle East and Northern Africa (MENA) region is ahead of the curve because it takes a regional, organised, and policy-driven approach to CSR.

Numerous MENA governments are collaborating with industry to accomplish environmental and social goals via public–private partnerships. His Highness Sheikh Mohammad Bin Rashid Al Maktoum, Vice-President and Prime Minister of the UAE and Ruler of Dubai, announced a Cabinet decision on 05th February 2018 regarding CSR in the UAE. According to the order, social responsibility is defined as voluntary contributions made by businesses and institutions across the nation. Contributions in kind or cash will be utilised to support economic, social, and environmental development programmes and projects in the UAE. This programme aims to increase business sector understanding of its role and duty toward the community and the nation's growth. Furthermore, according to the World Giving Index, the UAE is a globally recognised leader in philanthropy.

The UAE government is committed to establishing innovative sustainable development initiatives that align with the country's overall development plan. The UAE-NSYG 2017 seeks to promote overall sustainable development on a national scale via the establishment of efficient partnerships between official government and private sector organisations. The UAE's Council of Ministers issued a resolution (the CSR Law) concerning CSR in the UAE which came into force on 1st February 2018. The CSR law imposes reporting requirements on contributions made to CSR activities and financial contributions, which will apply to many companies in the UAE on a mandatory basis, and to others on a voluntary basis. It also offers various incentives to contribute to CSR initiatives.

The CSR Law in the UAE states that social responsibility is based on voluntary principles. However, while CSR contributions will remain voluntary, filing a CSR return and listing on the platform will be mandatory for all businesses in the UAE which fall within the scope of the CSR Law.[50] Before the annual trade licence renewal, the CSR Law provides that businesses must disclose their contribution, or non-contribution, to social responsibility for the preceding year,

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[49]Dubai Chamber (2018).
[50]Dubai Chamber (2018).

via the CSR Smart Platform. If the company discloses a CSR contribution, it must include all data and information relating to the type and volume and the beneficiaries of the contribution.

Conclusion

However, while the benefits of CSR are well known in developed countries, they are not well understood in developing countries due to fragmented and restricted studies. Furthermore, since there is no specific mandate for CSR implementation in the developing world, companies in developing countries do not clearly grasp the definition and implementation of CSR. As a result, many Arab and African businesses lack an adequate structure for implementing CSR and, as a result, are unable to reap the many benefits that CSR initiatives produce. Since previous research has found that CSR initiatives in the developed world differ from those in the developing world, the aim of this study is to provide a structure for CSR implementation in developing countries while highlighting the benefits of CSR on CP.

Businesses need to be conscious of the notion that they need to establish CSR into their fundamental strategic visions but many pretend to do so. When CSR is applied it must not be for exclusively financial returns but rather be viewed as a moral and ethical imperative which also adds value and helps to sustain a competitive advantage.[51]

South Africa is not included in the CSR pyramid. Philanthropy may take priority over a company's other responsibilities in Africa. The relative interests of different types of CSR are strongly affected by the cultural context in which they operate. Through socio-cultural elements such as communalism, ethnic-religious beliefs, and philanthropic behaviours, CSR is defined in an African context. Additionally, it was found that the African humanist tradition's value-based philosophy supports many of the African continent's current approaches to CSR. Skills development and basic education, on the other hand, remain a major concern throughout Africa. The financial and administrative ability of African nations to accomplish these goals is limited. Between 1981 and 2005, poverty remained stable in Sub-Saharan Africa. Between 1981 and 2005, the number of poor/underprivileged individuals almost doubled, from 200 million in 1981 to 380 million in 2005. This remains a significant issue, and it is partially the responsibility of governmental and non-governmental initiatives to assist Africa in overcoming this dilemma and CSR has a role to play.

Finally, future studies can undertake an action research methodology that can allow them to implement CSR practices and policies in the hospitality industry in developing countries and identify what the impacts are on CP parameters such as customer satisfaction, brand value, revenue and profitability given that the greatest perceived socio-economic impacts of the hospitality sector are increased employment, better living standards, greater tax revenues to the State and local governments, and of course growth in retail sales supporting sustainability.

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[51]Nicolaides (2018a)

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