

## RESEARCH

## Exploring the Implementation of Corporate Social Responsibility (CSR) in the Oman Oil Sector

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## ABSTRACT

**PURPOSE:** This study evaluates the implementation of Corporate Social Responsibility (CSR) in Oman's oil sector, addressing gaps in the existing literature by incorporating perspectives from community members, employees, and industry experts.

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**DESIGN:** A mixed-methods approach was used to analyse CSR practices of various stakeholders. SPSS was used to analyse descriptive data.

**ORIGINALITY:** This study provides a comprehensive evaluation of CSR in Oman's oil sector, emphasising financial and government compliance. It combines qualitative and quantitative data, contributing new insights into CSR's financial impact and government compliance.

**FINDINGS:** This study finds that CSR practices in Oman's oil sector are shaped by both voluntary and mandatory factors. Financial and legal compliance needs improvement and, while CSR efforts exist, their impact is limited by a lack of sustainable initiatives. The financial dimension plays a key role in CSR effectiveness.

**RESEARCH IMPLICATIONS:** This research offers a framework for future CSR studies in oil-rich countries such as Oman, highlighting the need for further exploration of CSR's financial impacts and government regulations. This calls for research into multi-stakeholder approaches to CSR to achieve both social and business goals.

**KEYWORDS:** *Social Responsibility; Oil Sector; Philanthropic Dimension; Legal Dimension; Financial Dimension*

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## INTRODUCTION

The pursuit of financial returns by businesses often results in environmental and societal harm, including resource depletion, pollution, and labour exploitation. In response, many organisations have adopted Corporate Social Responsibility (CSR) to balance economic objectives with societal well-being (Hamid *et al.*, 2021). CSR integrates economic, social, and environmental goals and reflects a commitment to sustainable development and social welfare (Awashreh, 2013). As societal and environmental concerns grow, businesses are increasingly expected to contribute to the social good, foster consumer trust, and address societal needs without compromising future generations' rights.

To bring about a change in the accounting curriculum, change must be implemented alongside improvements in teaching and learning strategies. The current study therefore examines the current conditions (HEIs current environment, current infrastructure, innovative systems, support facilities, information technologies, and human resources facilities) of HEIs in Mauritius to see whether the

Social justice is central to cohesive societies, promoting welfare through social security, health, and education (Ibrahim, 2021; Yadav, 2024). Achieving this requires a supportive environment for CSR, empowering marginalised groups and ensuring effective governance aligned with contemporary CSR standards. By fostering partnerships between public and private sectors, CSR can enhance social protection and contribute to societal development. Despite the growing prominence of CSR, there is a gap in our understanding of its true impact on society and the environment (Liu *et al.*, 2014). While CSR initiatives have been emphasised, empirical evidence of their tangible benefits remains limited (Asemah *et al.*, 2013). This gap hinders the promotion of ethical

and sustainable business practices. The concept of profitable institutions prioritising economic, social, and environmental interests is gaining traction; however, evidence of its effectiveness in sustainable development is scarce. Addressing this gap is crucial for guiding businesses towards more responsible practices and supporting sustainable development.

In Oman, particularly within the oil sector, there is limited research on the practical implementation of CSR (Younas and Kassim, 2022; Alizadeh, 2022). Existing studies acknowledge the importance of CSR in oil-rich regions but fail to provide comprehensive insights into its application in Oman's oil sector. This study aims to bridge this gap by examining CSR's effectiveness in addressing environmental and societal challenges, focusing on how businesses balance economic, social, and environmental interests. This study explores the factors that facilitate or hinder the implementation of CSR and identifies strategies to enhance its impact on sustainable development.

The remainder of this paper is structured as follows: this section introduces the research aims, questions, and hypotheses, followed by a literature review section that reviews the CSR concepts, challenges, and prior research, highlighting industry-specific practices and gaps. The next section presents the methodology, followed by a section with the data analysis. This is followed by a discussion of the findings, and the final section concludes with recommendations and implications.

## LITERATURE REVIEW

The conceptualisation of corporate social responsibility (CSR) as a business's social expectations has emerged relatively recently in both social development and corporate culture (Uwabor *et al.*, 2018). In a dynamic oil industry, unforeseen challenges can lead to societal, environmental, and governmental issues. Probability planning helps organisations address these issues by enhancing CSR effectiveness and sustainability. However, the global role of the oil sector often results in negative spillover effects, making CSR critical (Mirzayev, 2022). Despite its importance, CSR lacks a universally agreed upon definition because of its evolving role (Sameer, 2021).

CSR encompasses a range of theories and practices that address businesses' environmental and societal responsibilities and their broader relationships with society (Carroll and Shabana, 2010). It reflects businesses' efforts to adapt to changing societal expectations (Spence, 2011) and is often seen as companies voluntarily "doing good" for society, influencing employee attitudes and behaviours (Li and Chen, 2023). However, CSR practices vary significantly between developed and emerging economies, with challenges in balancing social responsibility and shareholder interest (Khan *et al.*, 2020). Initial CSR investments can reduce shareholder returns, leading to dissatisfaction, ethical procedures, and strategic planning, which are essential for aligning CSR with competitive goals (Koolwal and Khandelwal, 2019). Many companies adopt CSR to avoid regulatory threats or gain competitive advantages rather than to enhance overall performance (Latridis, 2011).

CSR in the oil industry, particularly in countries such as Nigeria and Indonesia, has focused on its evolution and challenges. Research emphasises the role of legislative frameworks, such as Nigeria's Petroleum Industry Act, in fostering environmental sustainability through multi-stakeholder partnerships (Spence, 2011; Debski and Ezeani, 2022). However, some firms in emerging economies restrict CSR to superficial actions such as donations, with fewer sustainable initiatives (Maulamin, 2017). CSR implementation often leads to debates about its variability across industries, company sizes, and values (Eweje, 2007; Frynas, 2005).

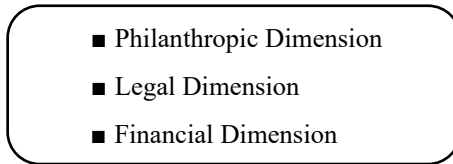
There is a scarcity of research on CSR practices in private institutions, particularly in Oman's oil sector. Debski and Ezeani (2022) highlight variations in CSR across oil-rich regions, advocating for multi-stakeholder approaches to promote sustainability. Similarly, Daubry (2020) explored CSR's relationship between CSR and organisational performance, stakeholder well-being, and employment to address conflicts in host communities. CSR discussions have gained prominence among both for-profit institutions and non-governmental organisations (NGOs) (Awashreh, 2013, 2020). Raufflet *et al.* (2014) call for issue-specific studies to understand barriers preventing CSR action, while Khuong *et al.* (2021) propose exploring diverse stakeholder perspectives in industries such as airlines and hospitality. Anderson and Bieniaszewska (2005) recommend quantitative studies on CSR in the oil industry, and Fasoulis and Kurt (2018) suggest expanding CSR research to maritime segments and finding practical solutions to overcome barriers.

Despite these earlier studies, their insights remain valuable in shaping current research. This study focuses on the CSR dimensions within Oman's oil sector, specifically isolating the financial dimension from broader economic aspects. While previous research has addressed philanthropic, legal, and ethical dimensions, it has overlooked the financial and governmental compliance aspects. This study fills these gaps by analysing financial expenditures and evaluating the implementation of government decisions related to CSR. Using a mixed-methods approach, this study combines in-depth interviews with questionnaires to gather comprehensive insights, focusing on expert perspectives, a component neglected in prior studies. Unlike most studies that rely solely on descriptive-analytical methods and questionnaires, this study integrates qualitative methods for greater precision and emphasises the often-overlooked financial dimension. In short, this study highlights the importance of CSR in promoting social welfare, environmental sustainability, and community development, while ensuring corporate continuity. By providing an holistic view of CSR practices within Oman's oil sector, this study contributes to advancing CSR discourse and addressing significant gaps in the literature.

## THEORETICAL FRAMEWORK

This study adopts a mixed-method approach to evaluate the implementation of CSR in Oman's oil sector, combining quantitative and qualitative methods for a comprehensive analysis. Unlike

prior research, which mainly focused on employees, this study includes community members affected by CSR initiatives, therefore offering a broader perspective. While limitations in accessing governmental viewpoints are noted, the approach enhances depth and rigour, providing nuanced insights into stakeholders' perceptions. CSR is recognised as a strategy for achieving private and public goals, involving planned initiatives based on corporate-level models. It integrates legal, financial, and philanthropic dimensions, fostering ethical practices and societal impact (Figure 1). The legal dimension ensures compliance with laws, transparency, and employee and product safety (Amsami *et al.*, 2020a; Nochai and Nochai, 2014). Financial responsibility focuses on profitability and shareholder returns, while promoting employee well-being. Philanthropic efforts include voluntary initiatives such as training programmes, donations, and support for social causes (Amsami *et al.*, 2020b). By holistically addressing these dimensions, companies can achieve sustainable growth while contributing to societal development. This study offers a robust framework for understanding CSR practices within Oman's oil sector, paving the way for future research and practical application.



**Figure 1: Social Responsibility Dimensions**

Source: Constructed by authors

## METHODOLOGY

**Research Design Techniques:** This study employed a quantitative method to comprehensively investigate the implementation of CSR dimensions within Oman's oil sector institutions. This involved the use of advanced statistical analysis and descriptive methodology, adding an analysis of previously related CSR articles, compare, and contrast. These studies address CSR and its relevance across various industries, including the petroleum sector.

**Participants:** The study sample comprised stakeholders from selected companies in the oil sector in Oman. Participants included employees responsible for CSR implementation across different organisational levels as well as community members affected by these institutions' practices. For the Data Collection Tool, quantitative data were gathered through the administration of questionnaires to stakeholders.

**Validity and Reliability Test:** A measure of the consistency of each item with its corresponding construct and the consistency of each construct with all other survey constructs was conducted by calculating the Pearson correlation coefficient using SPSS software. This was achieved by

administering the survey to a specific sample of respondents who were employees of various companies in the oil sector of the study community. When testing all Pearson correlation coefficients between the items of the variables, it was found that all items were consistent with their total score, indicating the internal consistency of the items. Regarding the stability of the study instrument (the survey), referring to the consistency of survey results when applied repeatedly to the same sample at different times under the same conditions, the following results were obtained using Cronbach's alpha coefficient: high values for all constructs ranged from 0.822 to 0.938, while the reliability for all survey items was 0.970. Therefore, it exhibits a high statistical reliability and is suitable for publication.

**Reliability test:** Table 1 shows a high value for all dimensions, ranging between 0.822 and 0.938, while the reliability for all questionnaire items reached 0.970. Therefore, it has a high reliability and is statistically significant.

**Table 1: Reliability Tests**

<i>Dimension</i>	<i>Alpha</i>	<i>Items</i>
Philanthropic Dimension	0.899	10
Legal Dimension	0.930	8
Financial Dimension	0.938	7

Source: Constructed by authors

## DATA ANALYSIS

Table 2 shows that the total average for all items of the philanthropic dimension came with a high degree of agreement according to the five-point Likert scale, with a value of 3.62. This indicates that the majority of the sample members agree on the existence of an application of the philanthropic dimension with a high degree of agreement in oil sector institutions, as indicated by the standard deviation of 0.98 that indicates homogeneity of the respondents' opinions on the statements of this dimension. The first line shows the highest arithmetic mean of 3.94, indicating that oil sector companies work to provide financial assistance to charitable institutions in the Sultanate. In contrast, line seven had the lowest arithmetic mean of 3.02, with a moderate degree of approval, indicating that oil sector institutions do not contribute much to paving roads: Roads are unpaved in local residential communities.

**Table 2: Descriptive Analysis of the Philanthropic Dimension**

<i>No</i>	<i>Item</i>	<i>Mean</i>	<i>Std Deviation</i>
1	The company provides financial assistance to philanthropic institutions in the Sultanate	3.94	1.12
2	The company provides employment opportunities for people with disabilities	3.60	1.12

No	Item	Mean	Std Deviation
3	The company supports various community activities including cultural, sports, entertainment, and educational events	3.772	1.182
4	The company contributes to building parks and recreational areas in local residential communities	3.772	1.182
5	The company provides in-kind assistance to those affected by weather conditions	3.78	1.22
6	The company contributes to providing medical assistance to the healthcare sector in the Sultanate in the form of medical devices and equipment	3.80	1.14
7	The company contributes to paving unpaved roads in local residential areas	3.02	1.26
8	The company provides specialised services catering to the elderly community in society	3.13	1.25
9	The company works on implementing renewable projects that preserve the local environment (solar energy and wind energy)	3.91	1.10
10	The company contributes to supporting scientific research	3.50	1.26
		3.62	0.98

Source: Constructed by authors

From Table 3, it is clear that the total average for all items of the legal dimension had a high degree of agreement according to the five-point Likert scale, reaching a value of 3.83. This indicates that the majority of respondents agreed that the legal dimension is practised with a high degree of agreement in oil sector institutions; this sector is committed to meeting the legal requirements of social responsibility, with a standard deviation of 0.81, indicating a low level of dispersion and homogeneity of the respondents' opinions regarding the expressions of this dimension. The third item received the highest mean of 4.26, with a very high degree of approval and a low standard deviation of 0.95, indicating the high satisfaction of oil-sector employees regarding the availability of health insurance for them and their families. On the other hand, the second item had the lowest mean of 3.50 and a high degree of agreement, indicating that oil sector institutions recognise the right to union workers but not to the level hoped for by their employees relative to the rest of the legal aspects of this dimension.

**Table 3: Descriptive Analysis**

No	Item	Mean	Std Deviation
1	The company meets the legal requirements required of it in terms of social responsibility	3.71	1.0
2	The company recognises the right to trade union work	3.50	1.2
3	The company provides health insurance for its employees and their families	4.26	0.95
4	The company applies clear standards and requirements to ensure that funds and aid reach those who deserve it	3.72	1.0
5	The company is committed to paying all its financial obligations (taxes and government fees) on time	4.13	0.83
6	The company bears the damage to the environment caused by its activities	3.66	1.1

No	Item	Mean	Std Deviation
7	The company bears the damages to society due to its activities	3.79	1.10
8	The company seeks to reduce carbon emissions in line with the directives of the Omani government	3.91	1.0

Source: Constructed by authors

From Table 4, it is clear that the total mean for all items of the financial dimension had a moderate degree of agreement according to the five-point Likert scale, with a value of 3.37. This indicates that most of the sample members agree that the financial budgets allocated to social responsibility in oil sector institutions are generally insufficient and do not achieve the level required and hoped for in this field. The standard deviation of 1.03 indicates a low level of dispersion and homogeneity of respondents' opinions regarding the expressions of this dimension. Line seven, with the lowest mean of 2.88 and a standard deviation of 1.23, indicates that this sector does not serve Omani playwrights (those whose employment services were terminated) with financial aid. This contradicts the result of the first line, with the highest average of 3.72 with a high degree of agreement, that oil sector institutions allocate sufficient financial budgets to implement social responsibility. The results in the third line also confirm that budgets allocated for social responsibility are insufficient. Many major oil companies obtained a relatively low average of 3.36, with a moderate degree of approval; therefore, most of the respondents in the questionnaire did not agree that oil companies bear the financial costs of sending Omani students outside the Sultanate.

**Table 4: Descriptive Analysis**

No	Item	Mean	Std Deviation
1	The company allocates sufficient financial budgets to implement social responsibility	3.72	1.10
2	The company financially funds youth projects to ensure their continuity	3.35	1.2
3	The company bears the financial costs of sending a group of Omani students outside the Sultanate	3.36	1.2
4	The company annually allocates a sufficient financial budget to develop the personal skills of the youth of the local community in the form of intensive qualitative courses	3.59	1.1
5	The company provides generous financial support to local initiatives and innovations aimed at protecting the environment	3.46	1.1
6	The company increases its budget allocated to social responsibility annually as its profits grow	3.22	1.2
7	The company provides financial aid to demobilised Omanis (whose employment services have been terminated)	2.88	1.2

Source: Constructed by authors

## Descriptive Statistics

Table 5 shows that all the dimensions came with a high level of eagerness by the sample members, except for the financial dimension; this appeared with the lowest mean result, 3.37, with an average degree of approval. The legal dimension received the highest mean result, 3.83, with a relative weight of 76.6, which is the highest, with a high degree of agreement. The researcher attributes the commitment of oil sector companies to existing legislation and laws.

**Table 5: The Mean and Standard Deviation**

<i>Dimension</i>	<i>Ratio</i>	<i>Mean</i>	<i>Std dev</i>
Philanthropic Dimension	72.4	3.62	0.98
Legal Dimension	76.6	3.83	0.81
Financial Dimension	67.4	3.37	1.03

*Source:* Constructed by authors

## DISCUSSION AND CONCLUSIONS

This study analysed the philanthropic, legal, and financial dimensions of CSR in Oman's oil sector, revealing that the implementation of the philanthropic dimension varies across institutions, showing acceptable progress but leaving room for improvement. However, the absence of a unified framework results in project duplication, emphasising the need for better co-ordination among companies. Although most companies prioritise sustainable support over direct cash aid, this approach may not adequately address all community needs, particularly for individuals requiring financial assistance for basic necessities. Additionally, the lack of professional needs assessments and reliance on *ad hoc* responses to requests from governmental and community institutions undermine the professionalism of CSR initiatives. Nevertheless, the broader scope of CSR efforts, encompassing social, environmental, and economic development, aligns with the findings in the literature (Awashreh, 2017).

Moreover, compliance within the legal dimension is driven by international standards that often impose stricter requirements than local Omani regulations (Hamid *et al.*, 2021). These standards encourage sustainability, environmental protection, and employee welfare, demonstrating the commendable efforts of oil sector institutions to meet global expectations. However, the lack of a formal legal framework for CSR in Oman has led to scattered and inconsistent implementation approaches. This grants companies significant autonomy over their CSR practices, resulting in varying levels of commitment and effectiveness across sectors. The absence of such a framework highlights the critical gap in ensuring consistency and accountability in CSR practices.

In contrast, the financial dimension remains the least implemented aspect of CSR because of limited budget allocation. Most financial support is directed towards government institutions, leaving civil, community, and philanthropic organisations heavily reliant on donations and grants. This was further confirmed by stakeholders, including insights from the Community Investment Manager at Petroleum Development Oman, who noted a lack of oversight in disbursement processes. Consequently, financial contributions, while present, often fail to maximise their potential impact due to insufficient funding and inadequate monitoring mechanisms.

When compared with the existing literature, these findings underscore the unique challenges faced by Omani oil companies. While previous research highlights CSR's positive effects on employee engagement, financial performance, and corporate reputation, this study identifies specific issues, such as financial gaps, the absence of a unified CSR framework, and inconsistent regulatory practices. These localised challenges, particularly the lack of formal CSR regulations, are often overlooked in broader CSR studies that tend to assume adequate resources and cohesive strategies across sectors.

Building on these findings, this study recommends enhancing the systematisation of CSR practices through professional needs assessments and improved inter-company co-ordination. These measures are essential to maximise the positive impact of CSR initiatives and address the specific needs of local communities more effectively. Additionally, future research should explore the broader implications of CSR on sustainable development, education, and other government sectors in Oman, offering valuable insights into advancing social progress and sustainable development.

Focusing on the Omani Okio Group and Oman's oil development as case studies, this study provides a detailed examination of CSR practices within Oman's oil sector. While it reveals acceptable implementation of the philanthropic and legal dimensions, significant shortcomings in financial allocations highlight the need for reform. However, the study is limited by its focus on three specific dimensions and its restriction to the oil sector, excluding other industries such as education and healthcare. To address these gaps, future research should investigate the role of CSR in achieving sustainable development across diverse sectors and regions in Oman, thus contributing to a more comprehensive understanding of its potential to drive social progress.

## RESEARCH IMPLICATIONS

This study reveals significant insights into the application of Corporate Social Responsibility (CSR) within the oil sector in Oman, emphasising the roles of the philanthropic, legal, and financial dimensions. The strong positive correlation between these dimensions and the overall implementation of CSR highlights the interdependent nature of these elements in fostering corporate accountability and stakeholder satisfaction. The high mean score for the legal dimension, underscoring compliance with laws and regulations, suggests that oil sector institutions prioritise adhering to established

legal frameworks, enhancing their credibility and stakeholder trust. However, the comparatively moderate scores for the financial dimension reflect a critical area for improvement, particularly in allocating sufficient budgets for impactful CSR initiatives, such as supporting Omani playwrights and youth skill development programmes. These insights highlight the need for more strategic allocation of resources to effectively address community-specific challenges.

From a strategic perspective, the findings advocate a balanced approach to integrating philanthropic and mandatory CSR initiatives in the oil sector. Voluntary activities, such as financial support for cultural and environmental initiatives, play a critical role in enhancing corporate reputation and fostering goodwill among stakeholders. On the other hand, mandatory CSR practices ensure compliance with legal and ethical obligations and safeguard the sector's operational sustainability. This research underscores the importance of aligning CSR strategies with broader human resource practices and financial planning to maximise their impact. For policy-makers, this implies the need to incentivise CSR in ways that promote innovation and sustainability while ensuring compliance with regulatory standards. For oil companies, embedding CSR within core business strategies and engaging in robust stakeholder collaboration is imperative for driving long-term social and economic benefits.

## Limitations and Direction for Future Research

This study addresses important topics in emerging contexts characterised by a lack of such investigations. This study has some limitations. First, it is descriptive and explores the level of implementation and practices that may not cover all aspects of the CSR phenomenon; therefore, future research needs to use a comprehensive framework to investigate CSR in Oman. This study was cross-sectional and the data were collected once; therefore, future research could gather data at different times to obtain more insights across time. The current study used a simple statistical technique to analyse the data, which may not reveal deep insight; therefore, future research should employ more advanced tools.

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