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Document Version

Final published version

Publication date:

2018

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CORPORATE SOCIAL REPORTING IN THE ARAB SPRING REGION

MUHAMMAD AL MAHAMEED

Doctor of Philosophy

Aston University

April 2018

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Muhammad Al Mahameed asserts his moral right to be identified as the author of this thesis

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ASTON UNIVERSITY

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THESIS SUMMARY

Using two primary research methods (a) critical discourse analysis (CDA), and (b) semi-structured interviews, this study explores the corporate social reporting practice in the Arab Spring region. It examines how this practice is took place under the changing political, economic and political landscapes that have accompanied the event of the Arab Spring, and the role of culture in shaping this practice. Drawing on a novel theoretical framing to the accounting field the 'Culture Toolkit' helps the researcher to highlight the unarticulated social accounting's nature of producing and organising lines of action in re-building an absent/ broken socio-cognitive scaffolding structure through navigating cultural patterns. Further, Culture Toolkit articulates the way in which growing community involvements in the social accounting practice shape and localise this scaffolding structure. Looking into the textual and media outcomes of this corporate social reporting practice via the lens of Wodak and Meyer (2015) CDA approach, I argue that corporate social reporting within a fluctuating context (the Arab Spring) is a philological spectrum in which Arab companies (re) produce their corporate images, representing stability and continuity. This practice deploys an intense set of linguistic strategies – argumentation, exemplification and magnification – to transform the corporate social reporting practice into a hybrid textual/ media space whereby the changes in political, economic and societal positions are justified. At a different linguistic level, the choice of words and grammar is crucial in constructing corporate social reporting topics and stakeholder engagements, and introducing new contents. Further, this study frames corporate social reporting as a practice that is operated under externalised cultural patterns, while it used to manage and shape the relations between the Arab companies and their stakeholders. Different forms of the corporate social reporting practice were motivated by the embedded cultural meanings in the region. However, exercising this practice under a socio-cognitive scaffolding that is empowered by political and economic ties strained these cultural meanings to produce and organise lines of action. Yet, a breakdown in the socio-cognitive scaffolding does not principally activate these cultural meanings but rather uncovers a reflexive practice that relies on the ideologies and vocabularies of this scaffolding. The activation of these cultural meanings comes as a result of realising the breakdown whereby the lines of action were no longer supported by this scaffolding. The study argues that Culture Toolkit theoretical framing helps the analysis to provide a comprehensive understanding of the mechanism that generates a demand for supporting cultural system to guide the social accounting practice as the old practice triggers a series of violations of expectation for the future.

Key words: Social accounting, Culture Toolkit, Arab Spring, CSR, Egypt, Tunisia, Jordan, Morocco

DEDICATION

A Tribute to the Arab Spring Martyrs

I would like to dedicate my research to the hundreds of thousands of the Arab Spring martyrs, who
sacrificed their lives for our liberty and a new democratic region

May their souls rest in peace

ACKNOWLEDGEMENTS

I have taken great efforts and passion in this project, which started as a faith in the accounting discipline to have a better role in capturing social issues such ones that led Muhammad Buazizi to set himself on fire and triggered the revolutionary spirit in everyone. However, this dream to study social accounting in the Arab region would not have been possible without the great support and help of my supervisors Professor Ataur Belal, Professor Alan Lowe and Dr Florian Gebreiter who have always been a source of valuable advice and very patiently read and re-read countless drafts and re-drafts of this PhD. Thank you so much. I would like also to thank the members of the accounting department at Aston Business School for their support, help and insightful comments, particularly, Professor Carolyn Cordery, Professor Ivo De-Loo, Dr Melina Manochin, Dr Umair Riaz, Mr Matt Davies, Dr Nunung Nurul Hidayah and Dr Carlene Wynter.

I would also like to show my appreciations to the all participants, who gave me their time and generously shared with me their experiences. They have shown great patience and their participation and support made this research happen. I am honoured to have the knowledge of their experiences and it provided me with real insight on the research subject. Thank you for sharing your time and experience.

As ever, I am eternally grateful to my family, who are a great source of encouragement and succour. I want to specially thank the greatest two teachers in my life whose love and support never stopped, my father and mother. I would like to send my love and thank you to my late grandmother; Omi Fawzia who seeded the love of education in me despite her inability to read or write, you will always be my first and best teacher. I want to say a massive thank you to the love of my life, my wife Noura, for her unflinching support and love, thank you for everything. I want to say thank you to my main mate who keeps reminding me that life is wonderful and is worth all our efforts to make it better and better, my son Layth. I am grateful to my brothers and sisters; Samah, Samer, Lama, Mayies and Tareq, thank you all so much you for being my source of strength and motivation. I am eternally indebted to my parents-in-law; Dr Hassan Rukaiby and Mrs Safaa Alabed who are a fountain of encouragement and succour, thank you.

A big thank you should be given to all my friends in the UK, Syria and around the world who have been forced to become refugees like me, but who have not stopped to be a source of inspiration and support to the rest of the world.

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List of Abbreviations

CDA	Critical Discourse Analysis
CEO	Chief Executive Officer
CG	Corporate Governance
CGR	Corporate Governance and Responsibility
CSR	Corporate Social Responsibility
EMS	The Environmental Management System
GDP	The gross domestic product
GRI	Global Reporting Initiative
IFIs	Islamic Financial Institutions
IMF	The International Monetary Fund
ISO	International Organization for Standardization
MENA	The Middle East and North Africa region
MEPI	The Middle East Partnership Initiative
NGO	Non-governmental organization
OECD	The Organisation for Economic Co-operation and Development
PR	Public Relations
SAR	Corporate social reporting
SME	Small and Medium Enterprises
UAE	United Arab Emirates
UN	United Nations
VoIP	Voice over Internet Protocol
WEF	The World Economic Forum

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Chapter One: Introduction

1.1 Introduction

This study concentrates on the practice of corporate social reporting in the Arab Spring region via a prolonged qualitative study of the Arab private companies across four countries Egypt, Tunisia, Jordan and Morocco. It represents an attempt to explore the Arab corporate social reporting practice under the changing political, economic and political landscapes that have accompanied the event of the Arab Spring, and the role of culture in shaping this practice. After this introduction, the next section presents the research background. Then, section 1.3 explains the motivation of this study. Section 1.4 specifies the research aims and objectives, whilst the research methodology that is adopted in this study and the data collation methods are illustrated in section 1.5. The penultimate section offers a description of the research findings and contributions. Finally, the structure of this thesis is provided in the last section.

1.2 Research Background

This study perceives corporate social reporting, following Owen (2008), as a broad term labelling the practice by which a firm accounts for and reports on issues/ subjects beyond the economic performance. A range of policies and practices that are related to this practice and its outputs have been examined via a long-standing tradition of academic research (Owen, 2014, Gray, 2013, Belal and Owen, 2016, Thomson et al., 2014). This is a growing trend where accounting researchers continue to portray their further interest in studying different aspects of corporate social reporting (Cho et al., 2015b, Patten, 2015, Contrafatto, 2014). This has been accompanied by an increasing organisational interest, as noted by Unerman and Chapman (2014), of responding to the academic evidence and public awareness of the collective unsustainability of human activities.

Despite the different research strands in corporate social reporting literature, the research focus and approach have moved more towards examination of the organisational dynamics and internal practices of corporate social reporting (Contrafatto, 2014). Whereas, in the past, researchers of this academic field largely conducted their corporate social reporting studies by focusing on the pattern and content of the disclosed social and environmental materials, (see for example, Adams and Harte, 1998, Adams and McPhail, 2004, Gray et al., 1995b, Gray et al., 1995a, Campbell, 2000). Comparatively, little attention

was devoted to examine the organisational practices that underlie the corporate social reporting (Adams and Larrinaga-Gonzalez, 2007). Therefore, the theoretical comprehension and sociological explanation of the implementation, evolution and organisational effects of corporate social reporting remain underspecified (Contrafatto, 2014, O'Dwyer and Unerman, 2016).

Furthermore, the dominant nature of social reporting as being a voluntary corporate practice makes the contexts of social accounting studies rather significant to understand the motives and process of implementing such practice (Tilt, 2016). Contextual factors alongside organisational internal dynamics were found to play significant roles in determining and directing social accounting (Cowen et al., 1987, Guthrie and Parker, 1990). Therefore, social accounting researchers are paying further attention to their contexts, in particular, in the less-developed economies contexts, avoiding the application of same or similar conceptual frameworks, as the ones in the developed economies (Belal and Momin, 2009, Tilt, 2016, Gray et al., 2009). Paying this particular attention to the contexts generates calls for more engagement in social accounting research study of 'real life' (Adams et al., 2007), of organisation and of 'accounting in action' (Hopwood, 2009). Also, social accounting scholars have begun to realise the significance of incorporating different and novel theoretical perspectives to respond to more sophisticated research questions such as the exploration of 'how' and 'why' social accounting develops, intervenes and declines over time (Unerman and Chapman, 2014, O'Dwyer and Unerman, 2014, O'Dwyer and Unerman, 2016).

Nevertheless, and despite the uniqueness of the Arab region context, the newest wave of corporate social reporting research, with the exemption of Avina (2013) and Arnold et al. (2013) studies, fails to engage with or recognise the substantial political and economic changes that have come with the Arab Spring. With particular notice, this phenomena has been a topic of interest for non-social accounting researchers, (see for example, Campante and Chor, 2012, Malik and Awadallah, 2013). Yet, the majority of the currently available studies concerning corporate social reporting in the Arab region were undertaken prior to the Arab Spring, (see for example Naser and Baker, 1999, Naser et al., 2006, Jamali and Mirshak, 2006, Al-Khater and Naser, 2003). The researchers examined the corporate social reporting

as it has been perceived in the advanced and other emerging economies' literature as a solution to social and economic development problems, relating to income/wealth distribution, unemployment, work security and training, environmental pollution, energy usage and natural resources consumption and product support.

The Arab Spring is defined as a series of anti-government uprisings in various Arab countries beginning in Tunisia in December 2010 (Stevenson and Waite, 2011). These movements led to changes in the Egyptian, Tunisian, Libyan and Yemeni political regimes, while the Syria is struggling to hold to its power (BBC, 2014). However, according to the World Economic Forum (WEF) (WEF, 2012-2013), although not all the region's countries have experienced political or economic transition, recent events have accelerated changes in public sentiment, raised levels of engagement and heightened expectations across the region. The real problem with disregarding the significant transformations in the Arab region is that analysis of the new wave of studies would be substantially impacted.

Although there are a limited number of studies that have attempted to provide a justification for the Arab Spring movements, (see for example, Campante and Chor, 2012, Malik and Awadallah, 2013), two groups can be distinguished in explaining the underlying circumstances that set the stage of the Arab Spring. Firstly, a group using economic reasoning, who argued that Arab Spring movements were powered by the failure of both government and private sectors in providing employment to the Arab world, which has grown younger and become more educated, and the lacking of financial prospects (Malik and Awadallah, 2013). However, the second group sees the revolutions as a call to political freedom fuelled by the absence of democracy and press freedom, in addition to the existence of corrupted Arab regimes that have spent decades in power (Campante and Chor, 2012). One could argue that both political and economic factors might have fuelled the Arab Spring Movements with varying degrees, but the missing element that sparked and expanded these revolutions over the Arab region might have been the systematic abuse of the human rights and social injustice. It could therefore be argued that corporate social reporting insufficiently captured these societal and economic issues prior to the Arab Spring, despite its potential to capture these issues.

With this in mind, the role played by corporate social reporting in the less-developed countries, in particular, those with insufficient government, weak regulatory capacity and legal enforcement regimes still remains underexplored (Belal and Roberts, 2010, Belal et al., 2013, Momin, 2013, Beddewela and Herzig, 2013). It is from this point of view that the present study aims to explore the direct and less-direct impact of Arab Spring and its accompanied political, economic and societal changes on the organisational dynamics and internal corporate practices that underlie corporate social reporting in the Arab region.

1.3 Research Aims and Objectives

This research represents an exploratory study, which aims to examine the organisational dynamics and internal practices of corporate social reporting in the Arab region in the light of political, economic and societal changes, which have been brought by the event of the Arab Spring. Besides, this study provides theoretical understanding and explanation of the implementation, development and organisational effects of the corporate social reporting practices at different stability statuses of the political and economic regimes of the Arab region. The managerial and stakeholders' perspectives relating to corporate social reporting practices in the Arab private sector are examined in the light of the changes that occurred to the political, economic and societal landscapes in the region. Also, the analysis of this study draws on the work of the American sociologist Ann Swidler in particular her work on culture and action 'Culture Toolkit' theory and the notion of the cognitive scaffoldings (Swidler, 1986, Swidler, 2001, Lizardo and Strand, 2010). In particular, the concepts of the settled and unsettled lives within the Culture Toolkit theory are adapted to interpret (1) the motivations and justifications for exercising corporate social reporting prior and post the event of the Arab Spring, (2) the changes to the internal accounting and reporting practices. Finally, (3) the changing roles of the Arab stakeholders in impacting and reacting to these practices.

In consonance with the overall aim of this study, efforts were made to capture the main research objectives within two main themes:

- Understanding the motivations and justifications underlying the corporate social reporting practice in the Arab region through taking into consideration the changes that occurred to the political, economic and societal landscapes in the region.
- Examining the implementation, evolution and organisational effects of engaging in corporate social reporting practice as an engagement mechanism with changes in the political, economic and societal surroundings.

The following central research equation is thereby developed to achieve the aims and objectives of the present study:

- How does the corporate social reporting practice restore¹ legitimacy and accommodate the new social values during and after the Arab Spring?

In order to better achieve the aims and objective of this study, the next interrelated sub-questions are thereby extracted from the above main research question:

- What are the key discursive strategies and processes by which the Arab Spring and its accompanied political, economic and societal changes are dealt with and constructed within the social accounting disclosures of the Arab firms? (Chapter 6).
- How do the organisational dynamics and internal practices of corporate social reporting construct and rebuild a broken socio-cognitive scaffolding? (Chapter 7)

The aforementioned research aims, objectives and questions are to be addressed via the following research methodology and theoretical lens.

¹ In this study, legitimacy can be restored rather than maintained since the influential political and economic components within the socio-cognitive scaffolding were changed. Hence, the Arab companies were unable to maintain their legitimacy via these changed components, but rather a restoring process would take place to establish links in line with the power shifting in this scaffolding.

1.4 Research Motivations

There is increasing debate around the need for a new form of accounting that facilitates democratic processes of decision-making and accountability in order to enable better stakeholder engagements in the private and public sectors, and thus mobilise better approaches in tackling social, economic and political issues. Corporate social reporting in particular offers the ‘best’ forms of accounting spectrum to bring progressive changes (Brown and Tregidga, 2017). This debate has attracted a range of studies to look into the different aspects of corporate social reporting via specific calls for more in-depth studies of the practices of accounting (Gray, 2002, Owen, 2008, Hopwood, 2009, Brown and Dillard, 2013). Within an advanced economy context, a spectrum of studies have examined the actions and motivations of corporate social reporting, as well as the stakeholder perspective in this practice, (see for example, Stubbs and Higgins, 2018, Hossain et al., 2015). Other studies have focused on how the practice of corporate social reporting impacts on the stakeholder accounted for/ reported upon, (see for instance, Killian and O'Regan, 2016).

On the other hand, the existing literature in the less-advanced economy contexts lags far behind the pace of the development of corporate social reporting in these regions, as well as the development of the academic literature in the advanced economy contexts. Therefore, calls have been raised for more academic studies to look into the implantations, motivations and actions of corporate social reporting practices in the context of the less-developed countries, (see for instance, Belal and Momin, 2009, Belal et al., 2013, Jamali et al., 2017). In response, a number of researchers have empirically contributed to the corporate social reporting literature in the less-developed countries. However, and similar to the research in the developed countries, these studies have predominately focused on pattern and content of the disclosed social accounting materials. Relatively speaking, there is a salient dearth of research into the organisational dynamics and internal practices of corporate social reporting, which could be crucial for the socioeconomic development of some developing countries (Jamali et al., 2017, Belal et al., 2013).

The nature of the emergence and the development of corporate social reporting practices undertaken by the Arab business corporations can be different from those in other emerging economy contexts. This

is due to the relatively unique socio-economic, political and cultural context imbued within an Islamic ideology and Arab values (Husted et al., 2015), as well as changes that have occurred to the political, economic and societal landscapes of the Arab region since the event of the Arab Spring (Malik and Awadallah, 2013). Corporate social reporting practice emerged in the Arab region at its current state in the early 2000s. This emergence tailed the neo-liberal economic and political reforms to the Arab postcolonial systems in the late 1990s (Harrigan, 2011). With this sequence in mind, a systematic study of corporate social reporting in the light of the political, economic and societal changes that convoyed the Arab Spring can contribute to filling the gap in the Arab social accounting literature. This could further our understanding of the implementation, evolution and organisational effects of corporate social reporting practices.

In addition, examining corporate social reporting of the Arab private sector has significant implications for the region at large, the sector itself and policy makers. With its potential, the Arab private sector could underpin the stability of the region with regards to the social, economic and political developments as the Arab public sector has been weakened in the last few years (Malik and Awadallah, 2013). Further, the Arab Spring has made the dividing line between the private and public clearer, whilst during and prior to this event, family businesses dominated the private sector with a close relationship to the state (Hertog, 2013). Nonetheless, the Arab Spring has implemented to various extents socio-economic and political reforms that changed the relationships of the state- private sector and public- private sector, terminating and/ or eliminating influential business families that were associated with the state (e.g. Trabelsi family of Tunisia, Ahmed Ezz of Egypt, and Rami Makhlouf of Syria) (Haddad, 2011). These socio-economic and political reforms have been executed as a result of the Arab Spring, which promotes the conceptions of social and economic justice, political freedom, and human rights. These conceptions are imbued with the spectrum of the corporate social reporting practice.

Finally, corporate social reporting literature has been very receptive to the theoretical development in other fields, but few draw on novel theoretical framings, (see for example, Bebbington and Thomson, 2013, Bebbington and Fraser, 2014, Spence and Rinaldi, 2014). These few provide interesting insights

into such complex accounting practices with regards to their application, progression and organisational effects. However, they have not addressed the cultural agency of the less-developed context that is encountering political, economic and societal changes, in spite of the debate that this agency is central to reproducing accounting practices in such social spaces (Alawattage and Fernando, 2017, Thomson and Jones, 2016). Therefore, I introduce Culture Toolkit theory into accounting literature, motivated to provide an alternative theoretical interpretation of how cultural vehicles reproduce and shape organisational dynamics and practices of corporate social reporting practice at different stability statuses of the political and economic regimes.

1.5 Research Methodology and Theoretical perspective

The Arab private sector and its corporate social reporting practice have encountered substantial challenges that have been generated through dramatic political and economic changes. Those have impacted the nature of the relationship between the business, state and communities in the region, where corporate social reporting is exercised. This study was conceived to offer insights into how organisational effects and internal practices of corporate social reporting have been established with the changing contextual dynamics. This study is qualitative and based on two qualitative sources [corporate social reporting disclosures and semi-structured interviews]. Further, and to better understand the position of the contextual dynamics, culture in particular, this study draws on a theoretical development in the field of sociology, Culture Toolkit theory (Swidler, 1986, Swidler, 2001).

1.5.1 Research Methodology

This research follows a predominantly interpretivistic stance by virtue of the following propositions; (a) its ontology is inherently subjective as the analysis of corporate social reporting practice is executed by a researcher, who operates within a socially constructed frame. (b) The epistemology of the research revolves around the insightful examination of the situational details revealed in corporate social reporting by the study's quantitatively concise units of analysis. (c) Finally, the axiology of the study is intricately bound within the workings of the study.

A qualitative study approach is employed to address the main and sub- research questions. This responds to the increasing calls in the literature for a more engagement based study approach to provide better understanding and insights to organisational dynamics and internal practices of corporate social reporting practice (Correa and Larrinaga, 2015, Gray, 2010, Contrafatto, 2014). This has been mobilised in this study through two methods:

- Critical discourse analysis (CDA) - as applied and developed by Wodak and Meyer (2015) – on social accounting disclosures of 12 Arab firms throughout eight years (2007-2014).
- Semi-structured interviews with 43 corporate managers and representatives of stakeholder groups in the Arab region.

The present study does not only explore the nature of corporate social reporting on a conceptual-abstract level prior to and post the Arab Spring in December 2010, but also attempts to provide understanding and explanation to the changes that might have occurred in this corporate practice.

1.5.2 Culture Toolkit Theory Perspective

Critical corporate social reporting literature has mostly been very approachable for the theoretical developments in other fields (Alawattage and Fernando, 2017). This can be attributed to the complex nature of social accounting and the context in which it is exercised, which offer fertile grounds for the use of a diversity of theories. Herewith, the application of theoretical developments in other fields such as the sociology becomes more important to help further our understandings behind why and how organisations develop such practices (Bebbington and Thomson, 2013). In spite of the fact that, the few studies that have applied such theoretical framings to provide interesting insights, the cultural agency remains unaddressed, in particular, within the less-developed contexts. This agency is central to reproducing accounting practices in such social spaces that are encountering political, economic and societal changes (Alawattage and Fernando, 2017).

Therefore, I introduce Swidler's Culture Toolkit theory into accounting literature and provide an alternative theoretical interpretation of how corporate social reporting is reproduced within changing

political, economic and societal contexts. Culture Toolkit theory draws on the notion that human behaviour and the decision-making process are shaped and framed via cultural elements, as people do not merely use their culture to only make sense of their world but also to inform and rationalise behaviour and action. Consistent with this interpretation, culture is a loose ‘repertoire’ of justifications that rationalise and/ or construct logic around the choices that organisations make (Swidler, 1986). Thus, culture within Swidler’s toolkit gives actors [Arab companies] ‘the tools’ or means for resolving particular issues and navigating their socio-economic environment. These relevant cultural elements, or what Swidler called a cultural ‘toolkit’, stem from symbolic vehicles of meaning that culture is formed from ritual practices, art forms, language, stories and beliefs.

I propose that the externalised social, economic and political settings shape the corporate social reporting culture of an organisation. This culture may be visible in (a) perceptions, (b) involvements, and (c) the reporting practices (discourses, styles, stories, symbols and orientations). When facing a major change in social, economic and/ or political setting, such as the Arab Spring, firms actively draw from the cultural resources available in their social accounting culture to make sense of and respond to the changes. Changes that occurred in the social political and economic landscape alter the state of the socio-cognitive scaffolding, which supports the current corporate social reporting practice. On one hand, vigorous changes such as the ones that occurred in the hard Arab Spring cases invalidate the support that is drawn from the current socio-cognitive scaffolding, and on the other hand initiate a search for new support frames. In doing so, social accounting culture provides an understanding to the responding and interacting mechanisms of social accounting around current and future social, economic and political changes.

In this sense, social accounting culture provides an understanding into how firms utilise, construct and reconstruct specific cultural resources to restore legitimacy from targeted stakeholders’ groups ‘who could grant their approval or legitimacy to the firm. The source of this legitimacy could be stemmed from political regimes, shareholders and societies at large. It also proceeds by seeking to produce and

organise positive orientations towards adaptation of the changes by emphasising benefits, or providing relatively neutral interpretations that promote acceptance or at least discourage rejection of change.

1.6 Thesis Structure

This thesis has been structured into nine chapters. The below diagram (figure1) demonstrates the structure of this thesis, showing the connections between the chapters. This thesis is organised in the following way within the remaining chapters. Chapter two provides an in-depth reading to the context of the Arab region in which the empirical investigation takes place. It looks in particular into the macro-socioeconomic, political and cultural characteristics of the Arab region. I attempt to reflect on the complexity of the region with regards to the formation and fragmentation of the economic and political systems within the reviewed timeframe. I then highlight possible associations and implications to corporate social reporting practices. Further, this chapter reviews the different schools of thoughts around the Arab Spring event, and the profound changes to socioeconomic spheres. In this chapter, I also displays the different practices of corporate social reporting in the region, discussing the nature of the development of these practices.

Next, chapter three provides a review to the historical rise and development of corporate social reporting research. In particular, it reviews the Arab corporate social reporting studies in relation to the Arab Spring, exploring issues and problems that have been addressed within this literature. Further, it critically reviews theoretical arguments, approaches, research methods and findings of CSR reporting studies in the Arab Spring countries, and evaluates and examines the development of the Arab CSR reporting literature, considering the political and economic changes in the region. Finally, it identifies gaps in the corporate social reporting literature, and stresses the significance to explore this corporate practice in relation to the Arab Spring.

Then, chapter four begins by reviewing some previous uses of the theoretical framing in the corporate social reporting literature such as stakeholder theory, legitimacy theory and institutional theory. It also reviews the recent theoretical developments in this literature, and discusses the need for using further

theoretical developments. Finally, this chapter introduces the perspective of the Culture Toolkit theory and its developments, which are used in this research to make sense of the empirical evidence. I argue that Culture Toolkit framing provides an interpretative mechanism to examine social accounting in the Arab Spring region and facilitates the explanation for why actors use such practices to respond and interact to economic, political and societal changes.

In chapter five, I explain the different methods and methodology that are used in this study. Relying on CDA and semi-structured interviews, I also justify the employment of a qualitative research methodology and details of the data collection methods. In this chapter, I take into consideration the philosophical, analytical and methodological proclivity of the research in addition to its justification in relation to the overall aim of the study.

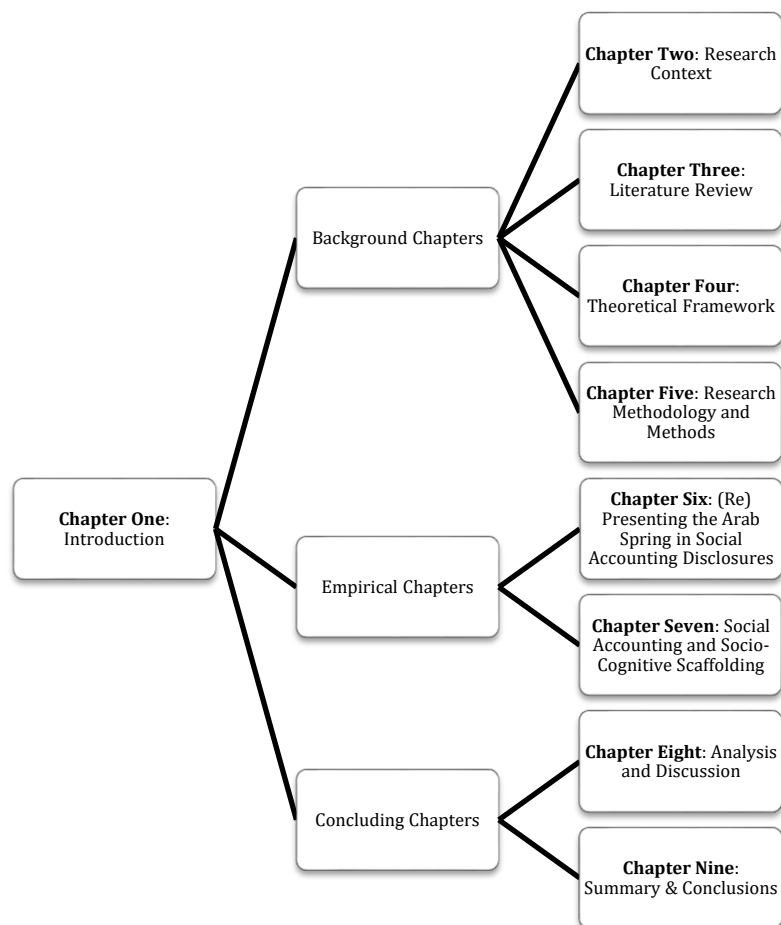


Figure 1 Diagrammatic Representation of Chapters

Within the empirical chapters [chapter six and seven] I attempt to empirically analyse the collated data. Based on the CDA, chapter six explores discursively the development of the social accounting disclosures and the extent to which the Arab Spring and its accompanied political, economic and societal changes influence this exercise. I argue that corporate social reporting within a fluctuating context (the Arab Spring) is a philological spectrum in which Arab companies (re) produce their corporate images, representing stability and continuity. I examine how the political, economic and societal changes that accompanied the Arab Spring were absorbed and reimagined in the corporate social reports of this region. They replace pre-Arab Spring ‘one-way’ linguistic strategies – moralisation and rationalisation – with ‘two-way’ post-Arab Spring linguistic strategies – transformation and preservation – to provide a space in CSR reports to accommodate the contextual changes and portray stability and continuity. Eliminating representations of political ties and employment of linguistic methods – the choice of words and grammar – mobilises CSR reporting as a linguistic space to (re) engage with shifting powers and self-representations.

Based on 43 semi-structured interviews with firms and community actors, chapter seven explores how social accounting could play a role in “re-building” a socio-cognitive scaffolding structure. This role would suggest social accounting can be a source of direction and stability within newly empowered communities. In this chapter, I show that corporate social reporting reacted to the power-shifting in the region [political, economic and societal changes] that followed the event of the Arab Spring via different forms of culture and cultural meanings to restore a (socio) logical coherence.

Within the concluding chapters [chapters eight and nine], chapter eight provides an in-depth empirical and theoretical discussion through the lens of Culture Toolkit theory, drawing on the theoretical and empirical chapters. It also discusses how corporate social reporting practice had been adapted to rebuild the broken scaffolding through changing perceptions and ideologies, learning and retooling of practical methods and readjustment and creation of communication methods. This facilitates the understanding of how corporate social reporting behaves and responds to the changes within the political, economic and societal contexts. Finally, chapter nine concludes the thesis via providing a summary of the answers to

the proposed research equations in this research. Further, this chapter attempts to clarify the contributions as well as limitations of the study, it also suggests potential directions for future research.

Chapter Two: Research Context

2.1 Introduction

The primarily purpose of this chapter is to introduce the research context, namely the Arab region, in which the present empirical study into social accounting take place. Given that this study aims to explore the influences of the Arab Spring and its accompanied political, economic and societal changes upon the practice of social accounting within the Arab companies, I intend to provide in this chapter a comprehensive account that articulates the socio-political, economic and cultural elements of the Arab context, taking into this account the consequences of the Arab Spring event on these elements, as well as integrating the growing political and economic school of thoughts into this account. I begin in this chapter by sketching the geographical and demographical picture of the Arab region. Then, I initiate the debate in this chapter by providing a timeline for the Arab Spring distinguishing between two types of Arab Spring; soft and hard. In the section 2.4, I provide a historical reading of the Arab region in order to be able to articulate the social, economic and political issues that were formulated prior the Arab Spring event. Prior to the section 2.6 where I attempt to establish an understanding for Arab social accounting in the line with these political, societal and economic developments, I look at the intra-relationship in the Arab region among different political and economic dynamics.

2.2 Arab Geographical and Demographical Context

The Arab world is geographically well-positioned to be a global commerce and production centre, covering an area of 14 million square kilometres, at the cross-route of major sea and trading paths, which easily connects Europe, Africa and the near East (Knox and Marston, 2014). Further, all the Arab countries are advantaged with costal strips. Even though Arab countries, such as Jordan and Iraq, have narrow coastlines, the region does not have landlocked states (Salloukh, 2013). The geography of the Arab region gives it a number of advantages besides connecting the continents, (1) controlling the main connection points; strait of Gibraltar (connects the Atlantic Ocean to the Mediterranean Sea), Bab-el-Mandeb (connects the Red Sea to the Gulf of Aden), Bab al-Salam (connects the Arabian Sea and Arab Gulf). (2) Since the Arabs have different climates, soil and water sources, across the region, the Arab world is privileged with a wide range of agriculture crops. However, these natural advantages of the

Arab world remain partially unutilised due to the existence of Arab policy barriers and limited demand, hence causing a difficulty of navigating the Arab water and borders.



Figure 2: Map of the Arab World [the red coloured countries are from left to right Morocco, Tunisia, Egypt and Jordan] (source: Asperia.org, 2018)

On the other hand, the Arab population exceeded 357 million in 2010, having doubled since 1980 as the region has grown by 2.4% per annum, while the annual world average growth rate was 1.5% (Knox and Marston, 2014). Further, the Arab world is relatively young when compared to developed countries as one-third of the population of the former is under 15 years of age and 20% are aged between 15-24 years, whilst the youths account for only 13% of the population of the latter, thus, the region has been characterised by being relatively young. The Arab states failed to translate their advantageous geography and demography into economics of commerce and human resources, and are trapped in primary productions while Asian merchants are connected with European Markets through their region.

2.3 The Arab Spring Timeline: Soft and Hard Revolutions

There are a limited number of studies that attempted to provide a justification for the Arab Spring movements, (see for example, Campante and Chor, 2012, Malik and Awadallah, 2013), two groups can be distinguished in explaining the underlying circumstances that set the stage of the Arab Spring. Firstly,

a group using economic reasoning, who argued that Arab Spring movements were powered by the failure of both government and private sectors in providing employment to the Arab world, which has grown younger and become more educated, and the lacking of financial prospects (Malik and Awadallah, 2013). However, the second group sees the revolutions as a call to political freedom fuelled by the absence of democracy and press freedom, in addition to the existence of corrupted Arab regimes that have spent decades in power (Campante and Chor, 2012). Nevertheless, the Arab Spring movements across the Arab region could be categorised under two groups based on the nature of these movements and their outcomes: (a) the hard Arab revolutions, which led to fundamental political and economic change via overturning the head of the state, (Tunisia, Egypt, Libya and Yemen). (b) The soft Arab revolutions which in the majority of the cases aimed to overturn the head of state, as the previous, but where significant political and economic changes occurred and the head of the state retained its position, (Algeria, Morocco, Jordan, Lebanon, Bahrain). An exception to these political and economic movements is the case of Syria, where the revolution turned into an on-going civil war as recognised by the Red Cross (Guardian, 2012).

There are four distinguishable types of events, which interact to form the final outcomes of these revolutions:

- Protest and government response to protest
- Political movements
- Political and economic reforms/changes
- International/ external movements

For the rest of this section, a timeline of the above mentioned categories and analysis of the interaction for each country is to be provided in the below table.

Initiation	Political & economic consequences	Following up situation
Hard Arab Spring Countries		
Tunisia	19/12/2010, hundreds of Tunisian youths protested in a provincial city in Tunisia after an incident where a young man, Mohamed Bouazizi, had set fire to himself in protest when police confiscated his fruit and vegetables. The protests continued escalating across the country, leading to several deaths in violent clashes.	Zine al-Abidine Ben Ali (the Tunisian President 1987-2011) was forced to flee the country. The Prime Minister Mohamed Ghannouchi announced that he had taken over as interim president, vowing to respect the constitution and restore stability for Tunisia's 10.5 million citizens.
Egypt	25/01/2011, Mass protests against the Egyptian regime took place in the capital, Cairo, calling for the resignation of President Hosni Mubarak, after one week of an incident where a young man had set fire to himself near the Egyptian Parliament in protest at economic conditions	Tunisia held the first election where Al-Nahda (an Islamist party) won the majority to later elect, on the 13th of December 2011, the former human right activist, Moncef Marzouki, as president, who returned from exile in France after the fall of Zine al-Abidine Ben Ali
Yemen	Thousands of people took to the street of Sana'a, calling for an end to Ali Abdullah Saleh's regime after the Yemeni government arrested 19 opposition activists. Later, mass protests accelerated across the country, clashing with the Yemeni security forces, which resulted in the death and arrest of thousands of people.	Muslim Brotherhood won the presidential election. Companies, such as Vodafone, tried to show their support to the Egyptian revolution. Muslim Brotherhood was overthrown shortly after its institution in July 2013 by the head of the military, Sisi, who went on to become the president in May 2014.
Libya	Libyan protesters in Libya's second city demonstrated to ask the Gaddafi regime to step down following the arrest	Yemeni president agreed in Saudi Arabia to transfer his power to the vice president, Abd Rabbuh Mansur Hadi on 23/11/2011 in return for immunity from trial. Hadi held a national dialogue to restructure the body of the government and respond to the protestors. He gave approval for Yemen to become a Federation of six regions as a part of its political transition.
	The peaceful protestors were turned into armed rebels, who were supported by International	Hadi was forced to resign on the 22/01/2015 as Shia militant group Al Houthi disagreed with the outcomes of the dialogue and ceased the presidential palace and placed him under virtual house arrest, proceeding to take charge of the government on the 07/02/2015, where the UN Security Council denounced the Al Houthi coup. A month later, a Saudi led coalition bombed Al Houthi held positions, which went on to become an on-going air strike operation for the coalition.
		The death of Gaddafi did not calm the situation in Libya as the rebels started to fragment and fight each other, leaving the interim

	of a human rights campaigner on 16/02/2011. These demonstrations spread across the country within a week, and were faced with a brutal crackdown by the Libyan Security Forces and Army, resulting in thousands of deaths and arrests.	Coalition air strikes, and proceeded to capture and kill Gaddafi on the 20/10/2011, as his home town fell to the rebels. 26/08/2011, rebels moved the interim government to Tripoli in an attempt to re-establish a new body to govern their country	government in a position where rather than addressing the issues that led to the uprising, they had to play the role of peace-makers between the rebel groups, holding a number of national dialogues and reforming major changes in the government infrastructure
Syria	18/03/2011, a number of protests took place across Syrian cities, calling for major reforms in the political and economical systems following the arrest and torture of 11 teenage boys who produced graffiti of the slogan of the Arab Spring on their school wall. These protests were faced with a brutal crackdown from the start through the involvement of the Syrian Military Institute with their heavy weaponry, resulting in the death of hundreds of children and the elderly. However, the mass protests were maintained across the cities of Syria peacefully for 8 months, despite the fact that over 70000 people were killed in these protests.	The Syrian Regime had attempted a number of political movements and measures to alleviate the pressure from the protests to reduce the unemployment rate and issuing a general amnesty to release the political and activist prisoners. None of these measures or movements successfully achieved their goals, rather, more armed clashes took place between the rebels and the government, increasing the number of casualties dramatically and forcing over 5 million Syrian refugees to be displaced inside and outside the country	The International Committee of the Red Cross declared the Syria conflict a civil war on 16/07/2012. Unlike the Libyan case, since September 2015 international airstrikes lead by Russia have targeted the Syrian rebels, who are fighting against the Assad regime, to secure the power of the latter. The exceptional and dramatic turn of the Syrian uprising has on one hand impacted the international economy and security through the refugee crisis, and on the other hand set an unattractive example for the Arab Spring, which contrasts significantly to the Tunisian and Egyptian ones
Soft Arab Spring Countries			
Morocco	21/02/2011, pro-democracy protestors in more than 57 towns and cities across the country took to the streets, demanding change and an end to corruption as they remarked the king's promises for reforms. However, dozens of protesters were killed, injured and detained as the government tried to crackdown the protests.	King Mohammed VI announced that he would give up some of his powers through delineating a new constitution, asking the Moroccan people to vote in the favour of the new constitution.	The king remained the head of state, the military, and the Islamic faith, but the prime minister would be elected by the people and would take over as the head of the government. Mohammed VI also promised to put more efforts to tackle corruption, guarantee freedom of expression and gender rights.

Jordan	28/01/2011, thousands of people gathered in the capital Amman, protesting against the rise of the unemployment, food prices and corruption along with political changes and improvements in the living economic conditions, shortly, these demands escalated to call for abdication of King Abdullah II. The protests were clashed with government loyalists, where dozens of people were killed and wounded.	Jordan's king sacked the cabinet minister, accusing his Prime Minister, Marouf Al-Bakit, of incompetence and failing to push through the promised reforms.	The king gave up his power in appointing prime minister and cabinets; instead, an elected parliamentary majority would be the ones to form future cabinets.
Algeria	A series of protests took place throughout Algeria, which started on the 28th of December 2010, calling for economic and political changes in the regime despite the on-going state of emergency, and where the demonstrators were faced with violent crackdowns by the police and security forces.	The government did not have a significant change in its structure and the economic demands were not met fully, the protests were disappearing gradually from the streets, fearing from having similar consequences to the Algerian uprising in 1988, where thousands of people were killed and arrested	
Lebanon	25/01/2011, the Lebanese streets responded to the Arab 'Day of Rage', where thousands of people took part of the region major protest in opposition to the prospect of a new government under Hezbollah control, demanding political reform.	This has not achieved any significant political neither economic gains due to the complexity of the domestic context where the political parties have been in conflict since the assassination of the former prime minister, Rafieq Al-Hariri, in February 2005, and the impact of the Syrian conflict as Hezbollah fights with the Syrian government and the significant number of Syrian refugees in Lebanon	These factors and the political and religious fragmentation in the country drove the uprising movements to conflicts that serve the political parties agendas. It could be argued that due to the Lebanese civil war experience (1975 to 1990), these protests were departed shortly before turning to another civil war, although these movements have not achieved the set targets

Table 1: Arab Spring Timelines: soft and hard revolutions (source: created by the researcher, 2016), (Aljazeera, 2013, Guardian, 2012, Guardian, 2015, CNN, 2015).

2.4 The Unique State

The societal, political and economic similarities among the Arab countries could not only be attributed to the one spoken language (Arabic) or dominant religion (Islam), but could also be a result of sharing the same historical events; (a) as being ruled by the Ottoman Empire for four centuries (1516–1918), and (b) occupied (1911-1962) by the winners of the first world war (British, French and Italian), then (c) experienced a postcolonial transition period (Malik and Awadallah, 2013), which initially witnessed the establishment of political movements and ended with 41 coups which were attempted by militaries, 23 of which were successful, between 1939 and 1969, leading to military regimes and/ or regimes powered by the military (Ben-Dor, 1975). It could be argued that these chronological events characterised the pre-Arab Spring regimes in the region with alike features such as the political and economic powers embedded within the military, where the key posts and centres of decision-making were held by military (ex) officers, and restricted other centres with tight control.

Country	2006	2007	2008	2009	2010	2011	2012	2013
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Algeria	239	394	325	317	198	190	144	207
Bahrain	-	-	-	-	-	-	-	-
Egypt	898	1,132	1,742	1,000	597	414	1,806	5,505
Iraq	8,889	9,204	9,884	2,791	2,191	1,908	1,300	1,541
Kuwait	-	-	-	-	-	-	-	-
Jordan	572	640	737	740	954	978	1,416	1,407
Lebanon	819	978	1,069	580	447	473	710	626
Libya	37	19	74	41	8	642	87	129
Morocco	1,102	1,221	1,451	1,047	992	1,455	1,480	1,966

Oman	54	213	74	144	-21	-	-	-
Qatar	-	-	-	-	-	-	-	-
KSA	24	-131	0.7	0.2	-	-	-	-
Sudan	2,048	2,120	2,566	2,350	2,058	1,099	975	1,163
Syria	19	83	156	208	135	335	1,671	3,626
Tunisia	431	321	374	502	550	921	1,017	713
UAE	-	-	-	-	-	-	-	-
Yemen	287	242	429	557	664	476	709	1,003

Table 2: Net official development assistance and official aid received (Million US\$) (TheWorldBank, 2015)

Therefore, the state in the Arab economies is the most significant economic factor, dominating the major sectors, such as food, energy, housing and other public services (Breisinger et al., 2011). Due to its centralised powers, this postcolonial system has created three distinguished classes in the society: (a) the ruling elites, (b) the ruling elites' clienteles, and (c) the ordinary citizens. Although the system has functioned well for the (a) and (b) classes, it has critically failed to serve and deliver prosperity and social justice to the (c) class (Haddad, 2011). This system has been endured for over 50 years despite the changing political and economic ideologies of the region (socialism 1960 – 1970 and neo- liberal economic reform 1990s).

The Arab economies within this postcolonial system relied mainly on three funding sources with regards to oil and gas (and/ or other natural resources) exports, foreign aid and/ or remittances (see table 2), which are driven by geo-political considerations (Harrigan, 2011). These major sources could be seen as 'unearned income', turning the Arab economies away from production to patronage, hence, it is critical to understand the Arab regimes prior to their spring as this unearned income constituted more than 80% of their total income. Reliance on such mechanism in the Arab economic structures indicates

(1) weak and unproductive private sectors, (2) insignificant regional trades, and (3) weak growth and segmented labour markets (Malik and Awadallah, 2013).

2.4.1 The Arab Private Sector

Despite the powerful public sector in the Arab world, the private sector could be formed in three different components: (a) Small and Medium Enterprises (SME), (b) Large and medium family enterprises, and (c) State-dominated publicly listed companies in which private investors own minority holdings, without having decisive influence on the corporate decision making process (Rocha et al., 2011). However, both sectors do not have distinctive roles to play in the state economy, and unsurprisingly the dividing line between those sectors is unclear in most cases, as family businesses dominate the private sector with close relationship to the state (Hertog, 2013).

Nonetheless, two types of Arab countries could be distinguished in order to understand their private sector: (1) resource-rich countries (Bahrain, Libya, Qatar, Kuwait, Oman, Saudi Arabia and the United Arab Emirates), and (2) resource-poor countries (Syria, Jordan, Egypt, Lebanon, Tunisia, Morocco, Sudan and Yemen). In the resource-rich countries, the role of the private sector has been increasing since 1990 in a number of industries such as education, health, telecoms, heavy industry, and air transport, which were fully owned and controlled by the state prior to the introduction of economic reforms in the 1990s (Hertog, 2010). Further, this sector runs a competitive job market, relying on migrant workers as 70% of its labour force consists of foreign workers, whilst the public sector generates well-paid jobs for the citizens. The private sector in these countries could be seen as a natural extension to the public sector, where (1) the Arab state can no longer accommodate in the public sector the job demands from the rapidly growing educated population, and (2) the state need to meet the international trade standards to obtain contracts and import licenses (Hertog, 2013). Despite the fact that the existence of the private sector in the resource-rich countries fills the economic gaps, where the public one failed (job creation and international trade), the variances in the wage and organisational structures between both sectors in these countries do not allow the establishment of independent and self-growth private

firms and develop real stakes in private sector development, and finally raises a question: ‘Is the Arab private sector really private?’ (Hertog, 2013)

Country	2006	2007	2008	2009	2010	2011	2012	2013	2014
Algeria	12.1	13.0	12.8	16.3	15.2	13.7	14.0	16.5	18.4
Bahrain	-	-	-	-	-	-	-	-	-
Egypt	49.3	45.5	42.8	36.1	33.1	31.2	29.1	27.8	27.3
Iraq	2.3	2.5	2.7	3.8	5.4	5.4	5.9	6.4	7.0
Kuwait	50.0	59.6	57.3	79.1	74.6	60.8	55.7	59.8	67.2
Jordan	-	-	-	-	-	-	-	-	-
Lebanon	-	-	-	-	-	-	-	-	-
Libya	-	-	-	-	-	-	-	-	-
Morocco	48.6	55.6	60.7	63.3	66.9	70.5	71.6	67.9	68.7
Oman	30.7	35.6	35.1	46.7	42.4	41.2	42.2	43.5	46.5
Qatar	36.0	41.6	40.8	51.7	44.7	39.3	36.5	39.4	45.2
KSA	-	-	-	-	-	-	-	-	-
Sudan	14.0	12.7	11.2	12.7	11.9	10.8	12.0	10.4	8.5
Syria	14.9	15.1	-	-	-	-	-	-	-
Tunisia	-	-	-	-	-	-	-	-	-
UAE	-	-	-	-	-	-	-	-	-
Yemen	-	-	-	-	-	-	-	-	-

Table 3: Domestic credit to private sector (% of GDP) (TheWorldBank, 2015)

On the other hand, the private sector in resource-poor countries is dominated by family enterprises, for whom a minority portion of their ventures has been floated on the stock markets (Diwan et al., 2013). Further, those private enterprises are owned and controlled by two classes of local families: (a) ordinary families who inherited their business -mainly Small and Medium Enterprises (SME)- and managed to survive the political and economic changes, although they were not allowed to expand and/ or compete with (b) influential families (e.g. Trabelsi family of Tunisia, Ahmed Ezz of Egypt, and Rami Makhlouf of Syria), who owned the larger size businesses - large and medium family enterprises- and affiliated to the state (Haddad, 2011). Within the latter, the state-business relationship is typically a personalised rather than an institutionalised relationship, where the sovereigns of the state and business owners are coupled through exclusive networks. Moreover, these arrangements are normally manifested via a shadow economy controlled by the military (Diwan et al., 2013). Nevertheless, a question prior to the Arab Spring was raised around the reasons behind the fiercely protected internal Arab markets, finding that the common characteristics within these markets were that (1) the military had a vital economic stake, and (2) the overlap between economic and political powers.

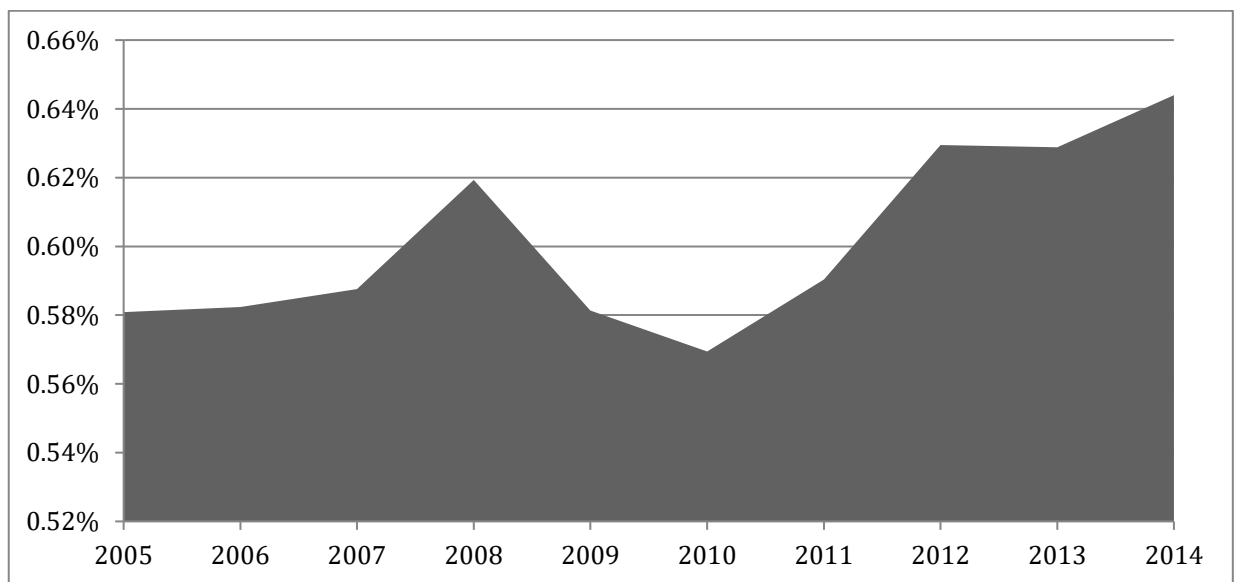


Figure 3: Arab exports of goods and services (% of world total exports) (TheWorldBank, 2015)

Considering both types of the Arab countries and the different features in their private sectors, it seems that the Arab countries in both cases failed to create a successful business environment, leading the firms

to low level of productivity and efficiency. This weak Arab private sector could be seen from world market perspective, where less than 1% of the world non-fuel exports are held by the Arab region compared to 10% in East Asia. Besides having a weak and uncompetitive private sector, it challenges the nature of this sector in adsorbing the unemployed youths and reducing poverty, the most visible failure in the Arab world.

2.4.2 The Arab Poverty, Education and Economic Growth

As the Arab public and private sectors undoubtedly failed to achieve an acceptable reduction in the Arab unemployment rates and improve the living standards to the ordinary citizens, the Arab world has become educated, closing the gender gaps and grown younger (60% of the region's population). In contrast, the number of people living under the poverty line -making less than \$3.10 a day- in the Arab region has increased, while the global poverty figures have been declining (Richards et al., 2013). This combination of young, educated and poor populations paved the path for a silent revolution within the new gadgets of globalisation (Facebook and Twitter).

Despite the variation between the Arab countries and the dramatic increase in the Arab educational institutions, the implemented education systems across the region share a number of similarities with regards to the lack of school governance at the central government and school levels, and qualified teachers, who experience low salaries and limited opportunities for professional development. Further, these major two characters in the Arab education led to the absence of an Arab educational strategy and hence poor quality education, relying on didactic methods and not conducive to fostering analytical free thinking. Nonetheless, the vast majority of the Arab countries offer high quality education with a high price tag through selected private international schools, giving the younger generation of the Arab influential and rich families an extra advantage in the labour market (Richards et al., 2013). Despite the weak infrastructure and poor quality of the education system in the Arab states, the qualitative expansion of the education has led to a wide range of self-directed learning tools (e.g. e-learning institutes, open universities, international online courses, YouTube) that have been available since the Internet

revolution in the 1990s and these have been utilised by the Arab youths for their educational and personal development (Malik and Awadallah, 2013).

Nonetheless, the Arab region has done relatively well achieving an average quantity of growth over the last four decades. This growth has been led by oil, gas and other natural resource exports, but unsurprisingly has not been accompanied by an improvement in the incomes of the poor and failed to generate jobs for the growing educated generations. The resulting increasing poverty rate over the past three decades has created a major challenge to the continued development and growth of the region and a threat to the overall stability and anxiety of the needy families in order to secure daily necessities (Campante and Chor, 2012). The regional Arab Millennium Goals Report (2015) argued the low poverty that is obtained from the Arab region by applying the extreme poverty line of the \$PPP 1.25 per day, stating that a large share of the Arab population is grouped at just above the poverty line. For instance, changing the line from \$1.25 to \$2 and \$2.75, the poverty rates for the region increase from 4% to 19% and 40%. The Arab poverty case is a distinct feature compared to other regions of the world in which there is a clear disconnection between the income poverty rate (measured by a fixed line using \$1.25) and \$2 and \$2.75 rate lines (UNDP, 2015).

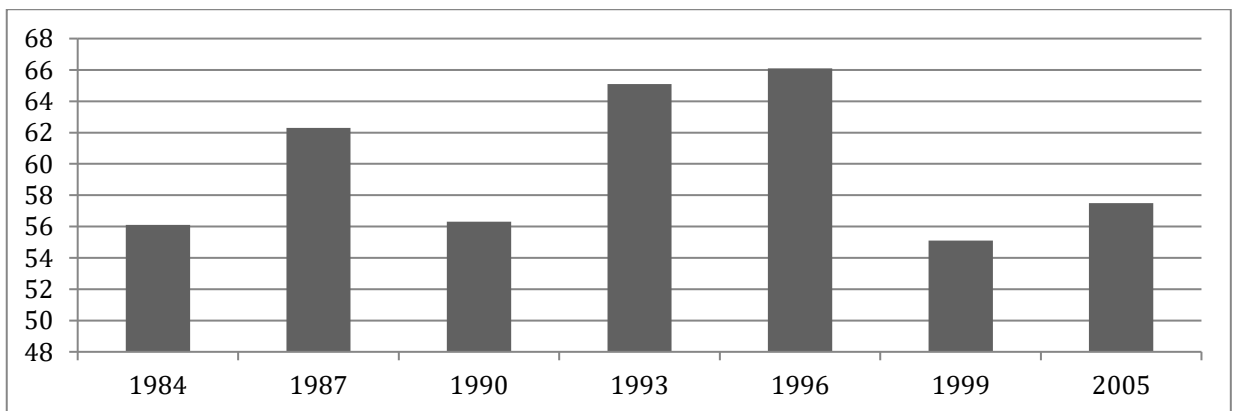


Figure 4: Number of poor at \$3.10 a day (millions) (TheWorldBank, 2015)

The increase in poverty in the last decade is puzzling since the Arab countries, prior to their spring in 2010, experienced high growth rates in both GDP and GDP per Capita. For example, Egypt had 4.1% average growth in GDP and 2% in the GDP per capita, whilst the poverty in the Egyptian population

continued increasing dramatically (Breisinger et al., 2011). Therefore, one could observe that the wealth that was created over this period produced gains for some Arab groups and losses for others and the opportunities that were created were not shared equally. This growth brought high inflation especially regarding the essential goods and services consumed by the poor, hence their living standards were reduced.

2.5 Fragmented or United Arab Region

Although the Arab region has 350 million people, speaking one language (Arabic), the vast majority of whom believe in one religion (Islam), sharing a similar culture and occupying one geographical landscape (Awadallah, 2013), the region has been fragmented in political and economic terms for the last century, while the world continues to become a more globalised place, bringing together firms, money and people. However, the Arab world does not function as one economic and trade market, having weak intra Arab relations with regards to internal trade (export and import), which have resulted from the fragmentation of the political and economic foundations (Malik and Awadallah, 2013). The Arab region has made a limited progress in enhancing its regional trade and the intra Arab trade continues to be very low, comprising approximately 10% of the total exports, which is marginally higher than the figure in the 1960s. Further, their geographical neighbours, such as Turkey, have expanded its share from the exports to the Arab world from 8% to 21% (Chauffour, 2012).

Nonetheless, the majority of the Arab countries do not see their neighbours as their natural business and trading partners due to a number of reasons: (1) Political consideration, where political Arab regimes disagree on a number of localised and globalised issues such as the Israel-Palestine conflict, Arab-Iran relation and western intervention in the Middle East, and on the personal level where the head of the Arab state had clear dislikes for others, (e.g. Gaddafi and the Arab Gulf state heads, the heads of Qatar and Saudi Arabia, the heads of Syria and the Arab Gulf). (2) The sub-geographical contracts and deals resulting in trading with their closest non-Arab neighbours (e.g. the North African Arab countries who have significant trading relations with the Southern Europeans and their non-Arab African neighbouring countries). (3) The absence of basic economics required for reinforcing the mutual trade between the

countries, where Arab countries produce similar goods, specialising mostly in hydrocarbons, without the additional structures needed for the production of complementary trading (Chauffour, 2012). A number of attempts to enhance the cooperation between the Arab neighbours had been made through a number of regional initiatives such as the Arab Common Market, the United Arab Republic, Federation of Arab Republics, Arab Cooperation Council, Arab Magreb Union, the Greater Arab Free Trade Agreement and the Gulf Cooperation Council (Gani, 2013). However, the vast majority of these agreements turned to political grouping lobbies instead of serving the aim of their establishment, i.e. enhancing the regional, and at a wider context, the internal Arab trade. Yet, disregarding fuel trade, Arab countries have greater complementarity when it comes to non-fuel trade, services and investment, where more than 25% of these goods are exported within the Arab world (Chauffour, 2012).

2.5.1 The Propositions of the Arab Fragmentation

As a result of the fragmentation in the Arab region there have been a variety of implications, excluding the lack of a structured and worthy economy. The heavy border control for the trade makes it impossible for any competition to emerge in the markets and results in an increase of the market inequality (Malik and Awadallah, 2013). Moreover, the existence of the fragmentation significantly influences investments by raising the relative value of input goods used for the production of other goods and which act as an important input for the investment productivity. The higher price of the goods used in the investment originates from the larger import content of these goods and the relatively smaller supply market available to them and, consequently, the overall business infrastructure is a fragile one (Richards et al., 2013). When considering embarking on new investments and ventures, the concept of a “hold up” threatens many firms, where they risk the burden of a poor investment due to the lack of market space for the trade of auxiliary capital market goods.

The other negative results of the fragmentation in the region include the reduction in the supply of public goods and the duplication of un-resourceful spending in the defence departments in each country. The cost of maintaining security at borders is significantly raised due to the divisions of the Arab landscape, with smaller states spending huge amounts of money on their defence. In support of the previous, data

from the SIPRI Database and World Bank (2012) reflects that the average spending on defence, over the past ten years, in the MENA region was significantly higher than that in any other world region (IMF, 2012). As an illustration, the MENA region spent twice as much as South Asia on defence, where the highest regional spending was observed in the Gulf States, (with particular emphasis on the oil exporters Oman, Saudi Arabia and the UAE). For further comparison, this pattern of spending is also observed in those countries with fewer natural resources, such as Morocco, Jordan, Lebanon and Syria. Further, the market for arms purchasing from other global countries is the largest in the Middle East (Richards et al., 2013).

2.5.2 The Arab Spring: Fragmented Regimes and United People

Despite the fact that the Arab world was divided politically and economically, the publics across the region responded positively to the civil uprising in Tunisia, achieving significant changes, ranging from absolute revolutions that overthrew regimes (e.g. Tunisia, Egypt, Libya and Yemen), to revolutions that are still struggling against stubborn regimes (e.g. Syria), and other initiatives of introducing political and economic reforms to prevent revolutions (e.g. Morocco, Jordan, Lebanon and UAE) (Bellin, 2012). However, the region once again was fragmented over the Arab revolutions and the way of dealing with their consequences. A number of Gulf countries such as Qatar, Saudi Arabia and United Arab Emirates supported the change in Tunisia, Egypt and Libya, providing political and economic support to their newly formed governments, whilst the Arab Gulf countries stood against the uprising movements in Jordan, Bahrain and Saudi Arabia. Yet, this division in the region has taken a complex shape with the rise and fall of the political Islamic movements, where the Arab Gulf ruling elites are frightened of exporting these movements to their states. Despite the negative implications of the rise to Islamic political powers in Egypt, Tunisia and Libya on the ties with Europe, these movements have been supported by Qatar, while the links with other Arab countries are still under formation (Bellin, 2012).

The relations between the Islamic political powers and Arab states, especially Arab Gulf states, have been configuring based on two key geopolitical means: (1) keeping distance from Islamic movements as the Arab states fear from exporting them to their states. (2) Keeping reasonable ties with the ruling

Islamic powers, fearing that neglecting Egypt, Tunisia and Libya will give Iran and Russia an opportunity to easily access the region (Malik and Awadallah, 2013). Moreover, the Arab geopolitical considerations have been represented clearly in the Syrian and Yemeni cases, where both countries are still busy with their internal violent conflicts and the military or/ and financial interventions of the regional powers that support the two main clashing campaigns: the Islamic Suni power supported by Saudi Arabia and Qatar, and Islamic Sha'ai power supported by Iran and Lebanon, whilst the western countries try to present themselves as supporters of the democratic/ non-Islamic movements (Dalacoura, 2012). The intra-state relations in the Arab region appear to become more complicated as (1) the political and economic landscape of the region keeps internally shifting between the Islamic and non-Islamic powers, (2) the rise of Islamic Sha'ai political powers in Yemen, Bahrain and Saudi Arabia, which has been backed by Iran, while turmoil in Syria strengthens the Sha'ai Crescent (Iran in the east through Iraq, Syria and Lebanon in the west) in the region, and (3) the growing political gap between western countries and Russia in dealing with the Syrian conflict and supporting the Assad regime.

2.6 Arab Social Accounting

The fundamentals of practicing social accounting in the Arab region are present as philanthropy and pivotal tradition of voluntary giving are embedded with the culture of the Arabs (Jamali and Karam, 2016). Also, the practice of social accounting is documented to be influenced through the Islamic values, particularly, with the norm of Zakat, which requires Muslims to dispense 2.5% of their wealth to the poor and destitute (Jamali et al., 2008c). However, this practice at its current state appeared to be moulded to fit 'western' styles through a number of global guidelines and accreditations (e.g. GRI, UN Global Compact, ISO). This could be on one hand attributed to the nature of the region of being ex-colonies for France, UK and Italy (Kamla, 2007), and on the other hand the influences of partnership and subsidiary relations with global and western firms. In 2007, the business leaders of the Arab region held the first Corporate Governance and Responsibility (CGR) Forum, sharing and exchanging knowledge on social accounting and corporate governance (Schema, 2011). This forum was held again in 2009 and 2011, where over 120 business leaders claimed to agree that social accounting or CSR is "a

collection of disciplines that support a firm to stay competitive by maintaining accountability to its main stakeholder groups: customers, employees, shareholders, and communities. These disciplines: legal and financial compliance, business ethics, corporate social responsibility, public and community affairs, investor relations, stakeholder communications, brand management, environmental affairs, sustainability, socially responsible investing, and corporate philanthropy” (Schema and Union-of-Arab-Banks, 2010, piii).

Further, the funding and logistic bodies that supported these movements claimed their intentions to be establishing and raising awareness of social accounting practice in the region. For instance the above mentioned forums and reports were sponsored and/ or organised by (a) Schema; a Jordanian advisory firm, which is concerned about CSR and CG in the region, and (b) the U.S. Department of State, Bureau of Near Eastern Affairs, Office of the Middle East Partnership Initiative (MEPI) (Schema and Union-of-Arab-Banks, 2010). This indicates that the emergence of local and global NGOs contributed to various extents to introduce the social accounting at its current state through providing the required skills and knowledge to produce globally recognise social accounting practice, as well as being pressurising mechanisms that drive Arab companies to involve in adopting social accounting (Kamla, 2007, Jamali and Keshishian, 2009). However, these NGOs appeared to hold another tool that promoted their social and sustainability agenda among the Arab business communities, which is the embedded ties with political and economic regimes, whom permitted in the first place the emergence of these NGOs after long-standing ban (Boerwinkel, 2011 and Shaery, 2010).

Despite the fact that the vast majority of social accounting materials are voluntarily published as an integrated part of the annual reports, a number of Arab companies have begun to produce an increasing number of stand-alone reports since 2006. For example, 131 companies in 12 Arabic countries published 484 Social Sustainability Reports between 2006 and 2015 on Global Reporting Initiative (GRI) Sustainability Disclosure Database. However, the majority of these reports 92% were published after the Arab Spring in December 2010 by three main industries in the region namely, Energy, Financial Services and Telecommunications (GRI, 2016) (see figure 3). Listed and no-listed Arab companies

have behaved alike in respect to publishing social accounting materials, regarding the volume, style and timing of reporting. A number of listed and non-listed Arab companies began to release social accounting stand-alone reports in 2011 just after the event of the Arab Spring, and a portion of these companies stopped releasing such reports after their first issue in 2011 (GRI, 2016). Although GRI appeared to be the most followed social accounting reporting guideline in the Arab region, other guidelines have been followed by a number of Arab companies such as OECD Guidelines, the UN Sustainable Development Goals, the United Nations Global Compact, ISO 26000, United Nations Guiding Principles, and International Labour Organisation Tripartite Declaration.

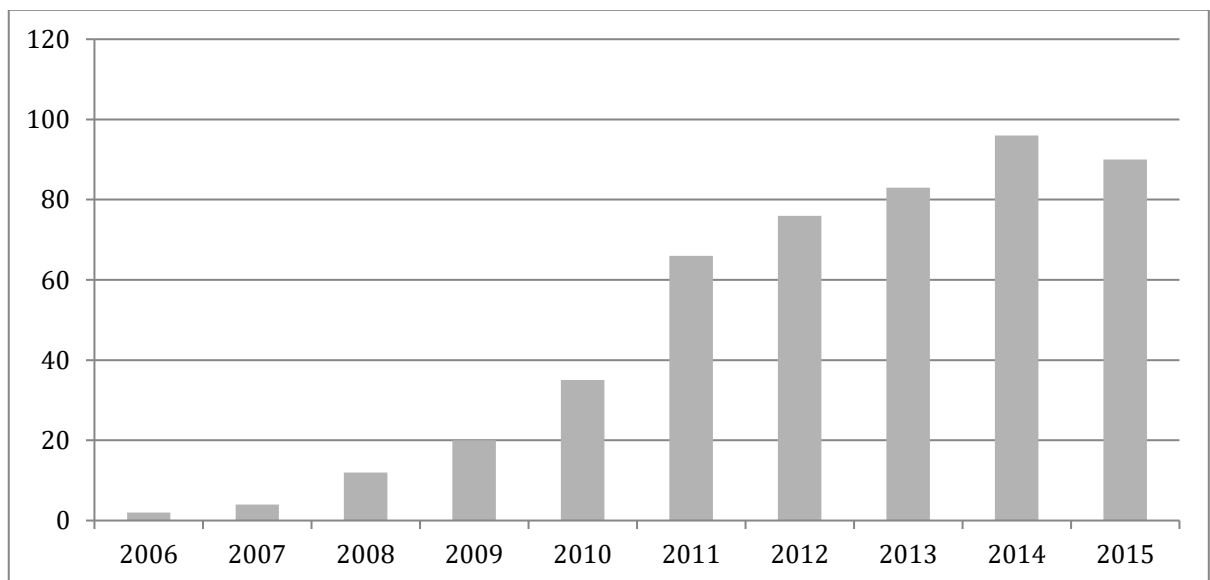


Figure 5: Number of Stand-alone Reports Published by Arab Companies on GRI Database (Source: compiled by the researcher 2017)

The Arab Spring and its accompanied political, economic and societal changes and challenges provide a fertile ground for human praxis to flourish, particularly when these elements are coupled with a progressing corporate practice such as social accounting (Oliver, 1992, Arnold et al., 2013). The nature of the economic and political drivers of the Arab Spring alongside the above-mentioned issues within the Arab private sector that shed the light on the role and significance of social accounting as a corporate practice (Arnold et al., 2013). Despite the unsettledness in the region post Arab Spring and the changes in the political and economic landscape, which led to economic turmoil, the vast majority of the companies continued their operations generating losses in most cases (Bellin, 2012). However, this

corporate practice appeared to be affected by the Arab Spring context since social accounting partners such as NGOs, civil society organisations and consultancy firms have changed in nature and/ or structure seemingly to reflect the economic and political changes in the region (Boerwinkel, 2011)..

2.7 Conclusion and Final Thoughts

This context chapter has been designed to set the scene for the Arab socio-political and economic situations as the region is witnessing an unprecedented transition resulting in the Arab Spring movements. Despite the fact that a number of affecting factors that may have influenced the Arab status quo (economic, political and social) have been highlighted and discussed, this chapter has gone beyond the contemporary Arab political economy literature to tell the story of the Arab region prior to and after their Spring. I have attempted to reflect the complexity of the region with regards to the formation and fragmentation of the economic and political systems within the reviewed timeframe, highlighting possible associations and implications to social accounting.

It could be argued that the future of the Arab world relies including the private sector critically upon understanding the main challenges facing it and hence translating this energetic and youthful transition into a productive transition. The challenges and/ or obstacles that may contribute to the failing of the Arab state can be grouped as follow:

- I. Economic challenges (poverty and unemployment)- As a young and educated population, where 60% are under the age of 25, the Arab region has been suffering from a high unemployment rate for the last 5 decades with increasing poverty. Evidence from the Arab political economy literature argues that these economic floating factors initiated the Arab Spring movements across the region.
- II. Political legitimacy- in the Arab region, the young population, and those aged 25 and under, has only witnessed the ruling of one political regime whilst observing the political freedoms of the Western neighbours, such as Turkey, France and Spain. These populations have also been deprived of their political rights and freedoms, such as voting and forming political groups.

- III. Social justice- the region was subjected to a prolonged period of social injustice with widespread corruption and bribery, while economic and educational opportunities were only given to the elite surrounding the ruling party and selected social networks.

However, the success of the Arab Spring depends upon conceding not just political and economic reforms, but also the achievement of social justice. The mere restructuring of the politics in the region, via the replacement of old political players with newly elected ones, will be insufficient, unless accompanied with the redistribution of economic power. Further, it is important to note that the challenges facing the Arab world are similar to those facing other regions, including a greater representation of their politics, which can only be achieved where the economic opportunities are available justly, to achieve a significant shift in the Arab political economy. For instance, the Egyptian Civil Society is now realising that, despite the departure of Hosni Mubarak, the old dictatorial structure has survived as the removal of the insider authoritarian power has presented to be a difficult challenge. The control of the majority of the Egyptian economic resources (manufacturing, real estates, and services) fell into the hands of the military, which simultaneously takes on the role of peacemakers and supervises the political transition in the country, further enhancing its authoritarian power, thus re-establishing another military led dictatorship.

Another challenge facing the progress of the regional development is the expansion of economic and political access to the Arab citizens, replacing the old system, which restricted access to economic opportunities and political rights to sustain order. Within the old system, a centralised economic control imposed the systematic marginal prevention of people and firms from equally accessing economic opportunities and resources. To overcome this challenge, the Arab rulers have to operate within a new governance paradigm, bringing the excluded firms and citizens from the margins to the mainstream; hence, transferring the Arab economy from being reliant upon oil, aid and remittances to one that generates alternative revenues through trade and private sector development and fulfil the need of a hundred million jobs in the region over the next decade.

Nonetheless, all economy related challenges seem to be unattainable alongside a non-independent Arab private sector, which is unable to create a middle class to serve a political reform. It can therefore be deduced that a healthy private sector is a political and economic essential, but for this to be a success it has to be independent with regards to its accessibility and with minimal relation to the elite rulers. Much of the divisions in the regional economies act to prevent the progression of the private sector development, and serve to further aid the elites, who resist having an open and fair economic market, to maintain their ruling powers. The regional Arab Spring movements have attempted to create some change in these systems, with emphasis on regional demographical economic efforts and integration with lesser emphasis on security restrictions, currently acting to serve ruling regimes, and the diversion of efforts to achieve the long-term security of the citizens and paving the path for the region to embark upon healthy competition in the global markets.

On the other hand, the Arab governance systems have become more centralised, while the region became more fragmented, adding more restrictive barriers to access economic opportunity and resources, and preventing the establishment of a business class within an open regional market. As a result of the fragmentation and the centralisation of the Arab governments, there has been a significant contribution to the duplication of the Arab defence and security budget. Further, these isolated centralised governments succeeded in protecting their autonomy for the last five decades, while preventing open economic access, flexibility and innovation in the private sector, hindering its growth. However, the Arab region historically witnessed a number of reforms (nationalisation of 1960s and neo-liberal economic reforms of the 1980s), which served as vehicles for refurbishing the state's power and enhanced the centralisation and fragmentation of the region. Thus, the question one could ask in this regard is whether the Arab Spring movements across the region will be used as a means to re-establish the system of the predecessor or genuinely progress to establish a new political and economic landscape for the region.

Chapter Three: Literature Review

3.1 Introduction

The newest wave of the social accounting research in the Arab region, with the exception of (Avina, 2013, Arnold et al., 2013) fails to engage with or recognise the substantial political and economic changes that have come with the Arab Spring, whilst this phenomena has been a topic of interest for non-social accounting researchers, (see for example, Campante and Chor, 2012, Bellin, 2012, Malik and Awadallah, 2013). The problem with disregarding the significant and contextual transformations in the Arab region could be that analysis of the new wave of studies would be substantially impacted (Tilt, 2016). In addition to a platform of knowledge that is provided in this chapter to benefit understanding of social accounting research in the Arab region, it argues the role of this research area in capturing political, societal and economic issues. In this chapter, the researcher reviews the social accounting literature, focusing on the Arab context over the two main periods; prior and post the Arab Spring. This is after providing an overview of social accounting studies in various contexts.

3.2 An Overview of Social Accounting Studies

There is indeed an extensive literature that has examined and investigated corporate social reporting in advanced and emerging economies through conceptual and empirical studies. Nonetheless, accounting researchers continue to portray their further interest in studying this topic (Cho et al., 2015b, Cho and Patten, 2013), shifting the research focus from being descriptive in nature to capitalise on analytical approaches through the use of sophisticated research methods (Gray et al., 2009, O'Dwyer and Unerman, 2014). This extended literature has focused much attention on the enabling factors that lead the firms to engage in the different facets of corporate social reporting practice, (see for example, Deegan, 2014, Contrafatto and Burns, 2013, Contrafatto, 2011, Gray, 2013). Further, a collection of policies and practices that are associated to this practice and its outputs have been observed through an established tradition of academic research (Owen, 2014, Gray, 2013, Belal and Owen, 2016, Thomson et al., 2014). Three broad strands of corporate social reporting research have been discerned by Unerman and Chapman (2014) in their editorial paper; (a) a strand that presumes a relationship between corporate social reporting, and economic performance. (b) The second strand of research offers

corporate social reporting as a mechanism to move towards a socially and ecologically sustainable system. (c) The third strand of research looks at business corporations as places where the problems and resolutions are present, seeking to constructively but critically engage with these businesses to help them identify a range of social accounting risks and opportunities. This has been accompanied by an increasing organisational interest, as noted by Unerman and Chapman (2014), of responding to the academic evidence and public awareness of the collective unsustainability of human activities.

The scholars in the emerging economies have paid further attention on the perceptions, awareness, absence and its associations to the local cultures and religions and other contextual factors, (see for example, Belal and Cooper, 2011, Belal and Owen, 2015, Jamali et al., 2015b, Chiu and Wang, 2014, Momin and Parker, 2013). Although corporate social reporting literature is less intensive in the Arab region, it has been walking hand in hand with the literature from other emerging economies for the last 15 years, tackling identical and/ or similar issues, (see for example, Kamla, 2007, Darrag and E - Bassiouny, 2013, Al-Tamimi and Hussein, 2014, Naser et al., 2006, Elbaz and Laguir, 2014, Jamali and Mirshak, 2006, Kamla and Haque, 2017).

The dominant nature of social accounting as being a voluntary corporate practice makes the contexts of social accounting studies rather significant to understand the motives and practice of implementing such practice (Tilt, 2016). Contextual factors alongside organisational internal dynamics found to play significant roles in determining and directing social accounting (Cowen et al., 1987, Guthrie and Parker, 1990). However, there are growing calls in the literature that have invited social accounting scholars to pay further attention to their contexts, in particular, in the less-developed economies contexts, avoiding the application of same or similar conceptual frameworks as the ones in the developed economies (Belal and Momin, 2009, Tilt, 2016, Gray et al., 2009). These calls emerged together with calls for more engagement social accounting research study of 'real life' (Adams et al., 2007), of organisation and of 'accounting in action' (Hopwood, 2009). Also, social accounting scholars have begun to realise the significance of incorporating different and novel theoretical perspectives to respond to more sophisticated research questions such as the exploration of 'how' and 'why' social accounting develops,

intervenes and declines over time (Unerman and Chapman, 2014, O'Dwyer and Unerman, 2014, O'Dwyer and Unerman, 2016).

3.3 Understanding Arab Social Accounting Studies

One way of seeking to understand the nature of the Arab social accounting research and paving the path to present a critical review of the literature is by looking at researchers' perceptions of social accounting within their contextual and time frames, and hence comprehend the presumptions that have been carried out in the body of this literature. Looking broadly at the reviewed literature (37 papers), the social accounting is viewed as an internal and/ or external driven practice to disclose a firm's information regarding its responsibilities and activities towards the society, internal and external stakeholders (e.g. employees, clients and suppliers) and environment.

The adaptation of these two perceptions has taken different forms in the literature; firstly, the observation of social accounting as internal practice, where two sub-themes can be distinguished: (a) Morality and honesty, engaging activities and disclosing responsibilities, which are ethical in nature. Such interpretation is rooted in religious convictions and culture principles, a theme that is clearly present in the studies that looked at social accounting through an Islamic lens, (see for example, Aribi and Arun, 2015, Darrag and E - Bassiouny, 2013). (b) Managerial judgments where deciding the degree of engagement and disclosure is viewed as a managerial decision. This elucidation assumes that a wide scope of social, political and economic freedom is available to firms (Kamla et al., 2012, Juhmani, 2013). Further, perceiving social accounting as an externally driven practice, another two sub-themes can be delineated: (a) Economic: social accounting engagement and disclosure are parts of a wide economic responsibilities scope of companies to add value to their societies and shareholders. This understanding of the social accounting associates the economic role of a company into its societal and environmental obligations and expects economic return for firms that fulfil these obligations (Jamali et al., 2008c, Nobanee and Ellili, 2015). (b) Regulatory: social accounting is seen from this point of view as natural outcomes in response to voluntary and mandatory legislations and regulators' signalling and

directing. This reading to social accounting existence and absence in the Arab countries indicates that the political and economic regimes anticipate that social accounting is a corporate practice under a legal framework (Sakr et al., 2010, Ahmad and Mousa, 2011).

Naturally enough, not all the reviewed papers fit neatly in the above-proposed framework to illustrate the Arab social accounting perspectives, approximately half of the reviewed papers looked at social accounting in the Arab countries from two or three angles (see table 4 below). For instance, nine studies observed the Arab social accounting from both managerial judgment and economic perspectives, see (for example. Rettab et al., 2008, Arnold et al., 2013), whilst other studies looked at the Arab accounting from a combination of three perspectives- (a) economic (b) regulatory, morality and honesty (c) economic, managerial judgment, morality and honesty- see for example, Jamali et al., 2008b, Jamali, 2010).

Perspectives	Reviewed studies
Economic /Managerial Judgment	7
Economic	6
Morality & Honesty	6
Morality & Honesty / Economic	5
Managerial Judgment	4
Regulatory	3
Economic/ Regulatory/ Morality & Honesty	3
Economic/ Managerial Judgment / Morality & Honesty	2
Regulatory/ Managerial Judgment	1

Table 4: Social Accounting Perspectives in the Reviewed Studies (Source: compiled by the researcher 2017)

3.3.1 Morality and Honesty

One approach which was offered in the reviewed literature to enhance the understanding of social accounting in the firms that operate in the Arab countries looks at the this practices as natural results from being a moral and honest business (Haniffa and Hudaib, 2007, Kamla and Roberts, 2010, Darrag and E-Bassiouny, 2013, Aribi and Arun, 2015, Elmogla et al., 2015). This approach attributes the morality and honesty within the business to the values and principles of the mainstream religion and culture of the region (Islam and Arab culture). Darrag and E-Bassiouny (2013) argued that the Arab region is characterised with the culture of charity and giving as a religion-specific region, and that this culture infuses and replaces the inadequacy of the region's governments in tackling societal issues. They therefore argue that the undertaken social accounting in the region should be observed as a form of a philanthropic practice by the Arab firms, fundamentally believing to achieve social justice and business legitimacy and hence have a safe environment to operate in. Darrag and E-Bassiouny's argument is in line with Kamala and Roberts' discussion in their published study in *Accounting, Auditing and Accountability Journal* in 2009, where both studies tried to create a local social accounting brand (Islamic and Arabic), attempting to provide an alternative route to the western style in Arab countries and deliver theoretical justifications of the Arab social accounting conceptualisation in the Arab region through Arab and Islamic context via exploring the holy Quran and Prophet Muhammad's deeds and sayings (the Sunnah).

They based the Arab social accounting conceptualisation on three principles: unity, trusteeship and accountability, which are the three central concepts of Islam. Firstly, the Islamic philosophy is grounded on the principle of unity of God (Quran, 22: 18). Secondly, according to the Quran, people are socially and environmentally responsible, that is the concept of trusteeship (Quran 35: 39). Finally, the concept of accountability in Islam is that people ought to take care of others regarding the community and environment (Quran 16: 90). However, Kamala and Roberts provided different justifications to the role of Islam and the Arab culture in shaping the local identity to the Arab social accounting that stems from the historical ideological conflict between the Western occupier nations and the Arab world, and the

resistance of the colonialism notion, which is perceived as the colonists ignoring the non-West-Europe local cultures and forcibly enforcing their West-Europe culture in the Arab region. This argument could be understood in the light of cold war arena and era, where the Arab region's political regimes embedded the notion of the 'new colonialism' in the region as a Western ideological influence aimed to destroy the Islam and Arab identity of the nation, in order to validate the control of power and wealth (Malik and Awadallah, 2013).

Another school of thought argues that the Islam and Arab culture offered a self-regulations platform, at both individual and institutional levels, and social accounting is a form of this self-regulation establishment (Haniffa and Hudaib, 2007, Aribi and Arun, 2015). This argument is grounded on three contentions: (a) the self-regulation tools are particularly needed in the case of the absence and/ or inadequacy of the government regulations that clash with Islam and Arab culture values. (b) Therefore, the self-regulation platform provides a trusted replacement to the inadequate regulations, offering a safe business environment that fits within the faith and culture of the society. (c) Offering this replacement is, in fact, a social responsibility that derives from Islam and Arab culture, and it is seen as a good deed to gain God's and society's blessing and not merely for financial rewards (Haniffa and Hudaib, 2007, Aribi and Arun, 2015). Nonetheless, within this social accounting perception of morality and honesty that has been reviewed in the above six studies, a timid voice that criticised the role of the Arab regimes in demobilizing the social accounting in the region would undoubtedly exist, (see for example, Kamla and Roberts, 2010). Yet, this critique to the role of the political and economic regimes is clearer and louder in the studies that were published after the Arab Spring in December 2010, as for instance, Darrag and E-Bassiouny (2013) who explicitly claim that the social accounting within the Egyptian firms substitute the societal issues, such as poverty, unemployment and education, that were created by the inadequate government.

3.3.2 Managerial Judgment

Another approach offered in the literature to understand the Arab social accounting as an internal practice is by perceiving this practice as a part of managerial decision-making process, arguing that the

level of the social accounting practice is subjective to the managements' view of the Arab firms regardless of the underlying intentions of this practice (Kamla et al., 2012, Juhmani, 2014, Khasharmeh and Desoky, 2013, Ramadhan, 2014). The fundamental contention of this approach is that social accounting is a wide-ranging business and social area which covers social, environmental, consumer, employee and other stakeholders' issues, and since engaging and reporting these issues are not mandatory in the Arab region, each firm have their eyes on the prize if they do so (Ramadhan, 2014, Khasharmeh and Desoky, 2013). Therefore, using a slim perception to understand the broad Arab social accounting is discounting the complexity of the multi-layered firm-society relationship. Although the perception that explains the environmental reporting in the Arab firms might not provide a sufficient insight to the social accounting, at a higher understanding level both perceptions that explain these two different reporting practices can be comprehended as a managerial decision-making perception, taking into account the diversity of the underlying grounds of engaging in Arab social accounting practices.

Kamla et al. (2012) argued in their study in the *Accounting, Auditing and Accountability Journal*, that the absence of the social accounting in an Arab country such as Syria can be accredited to the insufficient understanding of this topic within the Syrian business decision makers. In addition, the poor frame of the social accounting knowledge in the Arab countries led to unrepresentative social accounting. Further, Khasharmeh and Desoky (2013) looked at the managerial judgment regarding social accounting from another viewpoint debating that the role of the Arab management is not limited to the degree of engaging in social accounting practices, rather it is more extended to select the reporting channels and the formats and hence target audiences, benefitting from the relaxations of social accounting regulations in the Arab region. However, the management teams of the Arab firms could be characterised with the local values of Islam and Arab culture and have managerial and social accounting knowledge, but these teams are mainly designated by the owners of the firms (private or state owned). Unnaturally, a number of studies conducted on Arab firms have found that there is no relationship between the nature of the ownership and social accounting, unlike the results in the advanced economy, (see for example, Juhmani, 2013, Ramadhan, 2014). Looking at the Arab economic and political literature, these results seem to be natural enough as there are no substantial differences between the Arab private and state

ownerships according to Rijkers et al. (2014) a significant number of Tunisian firms which were owned or linked to a member of Bin Ali's regime.

In short, understanding the Arab social accounting via a managerial judgment perception provides critical and occasionally explanations to the absence of these reporting practices in the Arab firms. However, this perception unaccompanied could not offer a comprehensive justification to the Arab social accounting, so it could be argued that what is required to understand corporate practice as an internal action by the firms is more bound thinking across a different disciplinary, which recognises its own limitations to grapple with the complexities of social accounting practices that it is trying to analyse.

3.3.3 Economic

One approach that Arab researchers adopted to understand social accounting as an externally driven practice through the financial and commercial benefits of this corporate practice is an economic approach, (see for example, Jamali et al., 2008c, Jamali and Keshishian, 2009, Bayoud et al., 2012, Juhmani, 2014, Avina, 2013, Nobanee and Ellili, 2015). The Arab companies are viewed as basic economic entities in the Arab society and all resulting activities from these firms, including social responsibility and reporting, are economic in nature. For instance, creating new jobs and fair pay to employees, enhancing and prompting innovations and creations, and supporting research and education, all these social responsibility engagements are perceived by this approach as economic activities, which have primarily economic benefits to the firms (Jamali et al., 2008c).

Pragmatically, the Arab social accounting cannot settle quietly and comfortably into the economic approach as the Arab context (religion and culture) could easily be added to justify the unjustifiable issues by the economic approach. Further, this economic perspective was a starting point of Jamali et al. (2008c) study in *Journal of Business Ethics*, in which they explicitly express that the research they conducted on partnerships between business and NGOs in the context of CSR was motivated by the traditional economic perceptive, believing in the notion of associations as firms- NGOs' projects embedded in the need to obtain complementary capitals in the interest of joint economic goals. Clearly,

seeking to address the motives beyond these projects, they could not find enough room in the economic approach to accommodate the fragmented targets of the examined relationships, finding support in the literature such as Carroll (1979) who argue that firms' social accounting achieve social benefits as well as economic rewards that firms seek through tackling issues beyond the limited economic, practical and legal obligations of the firms. Such an interpretation to the Arab social accounting would, however, be clichéd and short-sighted, assuming that the economic benefits and social accounting are part and parcel.

Another terminology widely used in the literature referring to the economic perspective is 'the strategic value of social accounting' (Bayoud et al., 2012, Juhmani, 2014). In Global Conference on Business and Finance Bayoud and Kavanagh (2012) argued that social reporting within annual reports in the Libyan firms was strategically used to advance their reputations and hence achieve a greater financial performance, although the firms' this reporting was mainly concerned about environmental, consumers and community disclosures, disregarding the internal elements of the social accounting such as employees and products engagements. In another Arab country, Bahrain, Juhmani (2014) study in Universal Journal of Accounting and Finance looked at the extent of web-based social reporting and how it associates to firms' size, age and audit firms, supporting Bayoud and Kavanagh (2012) study, as he found that the main information disclosed in the firms' websites was related to environmental, consumers and community engagements. Yet, Juhmani asserts that the volume of the reporting is low with broad dissimilarities amongst the firms and industries.

Understanding social accounting through the economic approach does not seem to have a gravity to set the social accounting within its context. The majority of the reviewed papers that utilised this approach examined, in a basic manner, the volume of social reporting against a number of the firms' characteristics such as profitability, industry, size and financial leverage, using a content analysis (Bayoud et al., 2012, Juhmani, 2014). These studies did not engage with the Arab firms and their stakeholders due to the adopted research methods (content analysis), thus the conclusions of these studies did not provide a sound justification to the absence nor the existence of the Arab social accounting.

3.3.4 Regulatory

One approach in which the research tries to explore the Arab social accounting is by perceiving this corporate practice as a result of a set legal framework that is imposed on the Arab firms by local and/ or international regulatory groups, (see for example, Jamali et al., 2008a, Sakr et al., 2010, Mousa, 2014). Whilst the direct social accounting regulations are broadly concerned in the Arab region about the environmental aspect and mainly reactive in nature to global issues, other aspects of social accounting such as employees and community engagements could be set under the umbrella of Corporate Governance (CG), where the firms are encouraged to be transparent and ethical (Jamali et al., 2008a). Questions around the validity of the social and environmental legislation in the Arab region have certainly grabbed the attention of a number of researchers since the formulations of the environmental laws in the Arab countries, such as the Egyptian environmental law ‘no.4 of 1994’ (Sakr et al., 2010, Mousa, 2014). Much of this research area has been a typical account of the Environmental Management System (EMS) of the firms, attempting to link the disclosures around the environmental laws in the Arab countries to the environmental awareness, and fundamentally referring to social and economic benefits (Ahmad and Gao, 2005). Studies after the Arab Spring such as Mousa (2014) in *International Journal of Business and Statistical Analysis*, criticised the Arab environmental legislation and its applications, shedding the light on the absence of the environmental auditing and gaps in the legislation allowing the firms to not disclose their environmental activities. Looking back before December 2010, studies like Sakr et al. (2010) in *Journal of Cleaner Production* argued that the Egyptian government had committed to play a positive role in local business by enacting environmental laws and hence promoting international trade.

	Prior to the Arab Spring	Post the Arab Spring
Environmental record	The firms hold sufficient record of their environmental activities.	The environmental record was not audited.
Environmental laws	The environmental awareness increased within the local firms.	The environmental laws have gaps, where the firms are not required to disclose any information.

Role of the Government	The local government is committed to promote international trade via its positive role.	The local government paid little attention to environmental issues.
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Table 5: Prior and post Arab Spring comparison regarding Arab environmental and social accounting studies findings (Source: compiled by the researcher 2017)

Other prior social accounting literature in the Arab region shows that Corporate Governance and Islam Sharia are regulatory sources alongside the Arab regimes that legislate CSR reporting in the region (Haniffa and Hudaib, 2007, Jamali et al., 2008a). Haniffa and Hudaib (2007) argued that the Islamic ethical philosophies and standards offer a non-mandatory social accounting framework to the firms to operate within, yet this Islamic framework becomes an obligation once it is adopted based on the unwritten social contract between the firms and society. In ‘Corporate Governance: An International Review’, Jamali et al. (2008a) argued that corporate social reporting are indirectly and partially regulated under Corporate Governance (CG), since both social accounting and CG are drawn from the same concepts of the firms’ accountability and responsibility toward their stakeholders. However, perceiving the Arab social accounting as an outcome of regulatory practice by the governmental bodies has produced different anticipations among the studies that were published prior to and after the Arab Spring in 2010. Clearly, the latter research disagreed with outcomes of that prior to the Arab Spring in a number of topics surrounding the role of the Arab governments, see the above table 5.

3.4 Other Ways to Understand the Arab CSR Reporting

There are other approaches in which a number of studies use compound layer perspectives, seeking to understand the Arab social accounting. Seven reviewed papers in this chapter used a combination of economic and managerial judgment perceptions, whilst the other 11 studies used another 4 combinations.

3.4.1 Economic and Managerial Judgment

Arnold et al. (2013) argued in *Business Ethics Quarterly* that firms within the new Arab context (the Arab Spring) could be regarded as agents of change, which have a wide range of societal responsibilities, and critical role in adapting to the new context. However, the focal presumption of Arnold et al. (2013) argument is that the Arab firms tended to engage with social accounting practice based on managerial judgment within an economic framework. Besides, this framework can be maintained while the firms can address societal issues and engage with economic developments. At a similar platform of understanding, Elbaz and Laguir (2014) endeavoured that the absence of social accounting in the Moroccan firms could be attributed to the fact that business leaders do not prioritise social accounting as there is no economic values that are carried within this practice. Believing in the economic value of the social accounting and the managerial judgment, Bayoud et al. (2012) claimed that the Libyan firms practice social accounting since the business leaders considered these activities to be a boost to their reputations and financial performance.

This understanding of the Arab social accounting was widely used prior to the Arab Spring, December 2010; (see for example, Naser and Baker, 1999, Ahmad and Gao, 2005, Rettab et al., 2008). One could argue that this platform of understanding clearly disregards the political and micro-economic level of the region, isolating the Arab firm from its local and global context, assuming that there are limited interactions between firm/ society, firm/regulators and firm/ culture. However, Arnold et al. (2013) successfully employed social accounting perceptions as a starting point to their theoretical argument in transforming the Arab firms to agents of change, within their new context. The authors claim that the fundamental understanding of social accounting is based on judgmental business leader decisions to achieve short economic rewards, but this understanding was expanded to accommodate the imposed new circumstances in the region, these economic rewards should be on a long-term basis and more engaging with their political and societal economic pictures.

3.4.2 Economic and Morality

Prior to the unfolding of the Arab Spring, a number of studies examined social accounting in the Arab region and perceived these corporate practices as natural consequences to the morality and honesty of the Arab firms, in addition to economic rewards that could be gained simultaneously, (see for example, Suwaidan and Al-omari, 2004, Jamali and Mirshak, 2006, Kamla, 2007, Jamali and Neville, 2011). In fact, Jamali and Mirshak (2006) claimed that social accounting is shaped and understood through economic, cultural and social conditions. Whilst Kamla (2007) argued that the Arab firms were likely to engage within social accounting activities as part of the local cultural and religious influences, although the absence of these activities and reporting could be attributed to the unforeseen economic rewards. In *Advances in International Accounting Journal*, Kamla (2007) defined two degrees of social accounting in the Arab firms: (a) organisational culture level, where the morality and honesty of the firms are normally established and influence the social engagement, a level that is widely present in the firms. Then, (b) the organisational economic level, which is higher and more influential than the former regarding social accounting, at this level, the firms disregarded the significance of social accounting disclosures as no economic value could be added to these activities. This approach of interpreting the Arab social accounting was used to draw a close-up picture to the inner organisational platforms of the Arab firms, reflecting the existence of social accounting at this level, as well as the accompanying absence of the reporting. Within the same time frame, another approach utilised the above-discussed interpretation and added the regulatory aspect to it, providing another layer to these activities.

3.4.3 Economic, Morality and Regulatory

A study conducted in Qatar by Naser et al. (2006) primarily argued that the Arab firms could adopt social accounting as they carry economic values and as a part of the firms' morality and honesty behaviours, the firms are unlikely to produce social accounting disclosures unless there are specific guidelines that regulate these reporting activities. Likewise, Saaydah (2005) based his study in a principal assumption that argues the different level of social accounting in the Arab firms within the three observed countries (Jordan, Bahrain and Kuwait), and found it to be attributed to the different

degree of the government involvements in social accounting and regulations. Both works have not only introduced the functionality of the Arab regulators towards social accounting practices but have offered insights into how economic and morality aspects of this approach interact with governmental directions.

Equally important to the Arab firms, are the international regulating bodies that have influences on social accounting practices alongside to the local social accounting guidelines (Jamali, 2010). In the *Journal of Business Ethics*, Jamali (2010) sheds light on the significance of the global influence of social accounting bodies on the observed firms, arguing that the Arab firms have their local social accounting and its understanding associated to their ethical approach and economic valuations, while in reality the reporting of these engagements is shaped within global formats to comply with a number of international standards. In summary, the regulatory aspects of this approach provide a defined understanding of social accounting by adding the regulatory aspect to the economic and morality elements, prior to the Arab Spring in December 2010. This aspect reflects the positive role of the Arab government in corporate social reporting through governmental, environmental and social involvement, regulations and signalling. Jamali (2010) added further depth to this understanding by marrying the local regulations to the global standards and revealing the influence of the international bodies on the local Arab firms. However, this approach of understanding the Arab social accounting has been absent since December 2010 as researchers tend to criticise the role of Arab governments and associate this role to inadequate corporate social reporting in the region. Keeping with the economic and morality aspects to understand social accounting in the Arab region, another approach emerged by taking on board the managerial judgment elements, disregarding the impact of the local and global regulatory bodies on these reporting practices, (see for example, Jamali, 2008, Jamali et al., 2008b).

3.5 The Existence and the Absence of the Arab CSR Reporting

The 37 reviewed papers attempted to address theoretically and practically a number of questions regarding the existence and the absence of the Arab social accounting by looking at affecting internal and external factors. In fact, a number of firms' internal factors have been tested within the literature against social accounting disclosures, where the scholars have investigated whether firms' financial

performance (profitability), size, industry and effective tax rate influence the level of social accounting. Although the literature has shown correlations between social accounting and the internal factors, the strength of this link remains controversial due to the different disciplines used in these studies. On the other hand, the reviewed literature has identified external factors that affect the level of social accounting such as regulators, consumers, media, local communities and interest groups. Naturally enough, other external factors were identified and linked to the nature of the Arab that impact social accounting such as societies' faiths and cultures, foreign parent companies, their consumers and international funding institutions such as the International Monetary Fund (IMF) and the World Bank.

3.5.1. Internal Dynamics

Accounting Scholars in the Arab region studied a wide range of firms' internal dynamics and tested their affiliations to the Arab social accounting with the same degree of interest prior to and after the Arab Spring, (see for example, Naser and Baker, 1999, Suwaidan and Al-omari, 2004, Juhmani, 2014, Ramadhan, 2014). One notable thrust, which has enhanced the literature during the time, has been the explosion of firms' characteristics and their relationships to governmental and cultural influences. Naser and Baker (1999) in *Advances in International Accounting Journal* examined the annual reports of 83% of the Jordanian firms that were listed in the Amman Financial Market, finding largely that the examined annual reports enclosed limited contents of social and environmental information, but these reporting practices were more available at a higher level in the firms that operated in banking and manufacturing industries. Later, Suwaidan and Al-omari (2004), a study that was published in *International Journal of Accounting, Auditing and Performance Evaluation* that reviewed social and environmental contents in the annual reports of the Jordanian firms that were listed in the Amman Financial Market; they agreed with Naser and Baker (1999) in their conclusion that the contents were related to the nature of the industry in which the firms operated and found that the highest content was present in the firms classified under the banking and manufacturing sectors. However, the authors argued that the profitability and size of the firms were positively related to this content in the annual reports based on their set of criteria

to determine the materials that were disclosed, where they included 37 items covering four different areas of social and environmental practices namely: social, employment, environmental and product.

Both papers aimed to find whether dynamics within the firms could be associated to social accounting. Further, the authors in both studies chose a content analysis method to answer their research questions through searching for specific terminology, topics and areas in the annual reports. These works have not only initially contributed to the social accounting literature in the Arab world, but have also offered the understanding of the reporting phase within the annual reports of the Jordanian firms, shedding light on the covered topics and areas, whilst taking into account the time frame of these studies. On the other hand, in the *Journal of Dirasat, Administrative Sciences*, Saaydah (2005) surveyed social accounting in three Arab countries namely: Jordan, Bahrain and Kuwait, concluding that the extent of social accounting disclosures related to the firms' characteristics such as corporate size and net profit.

However, Saaydah argued that corporate age, auditor type and industry are irrelevant factors to the degree and extent of the social and environmental reporting. Naturally enough, the study uncovered differences in the degree of the reporting between the three observed countries, the author attributed these differences to government influence with regards to financial and environmental legislations. In fact, selecting these three Arab countries as a comparative ground of the Arab social accounting, the author basically disregarded an enormous variance in the gross domestic product (GDPs) between them, as Kuwait's GDP (\$247 billion) is almost seven times that of Jordan and Bahrain's GDP (\$33 billion) (Malik and Awadallah 2013). Although the study attempted to uncover the internal motives of the Arab firms to disclose social and environmental information, one could argue that by dismissing the holistic economic and political pictures that surround the examined firms questions are raised around the validity of the conclusions.

Similar to Saaydah's study, Jamali and Keshishian (2009) looked at another set of Arab countries (Lebanon, Syria and Jordan) in the *Journal of Business Ethics*, where it could be argued that these three countries have a broad array of political, economic and geographical similarities (Malik and Awadallah,

2013) that might provide the authors with a robust ground to compare and examine the research questions. Jamali and Keshishian (2009) aimed to assess the perspectives of the Arab managers toward social accounting by adopting Quazi and O'Brien's CSR model (Quazi and O'Brien, 2000), who introduced four sets of views around CSR: (a) CSR is a loss generator and firms should not look beyond their bottom lines. (b) CSR might have long-term benefits with regards to customer and supplier relationships or networking. (c) CSR has short-term benefits as it could add value to the firms' products and services.

Finally (d) CSR should not be linked to firms' profit and loss statements, as it is ethical in nature. Although the conclusions of this study are in line with Quazi and O'Brien's CSR model, which presumes that corporate social reporting are formed and accomplished within the firms, they argued that the context where the examined firms operate has a significant impact on managerial perspectives. The social and cultural physiognomies in the three examined countries are alike, but the economic and political environments at the study timeframe had distinctive features in Syria, which might explain the alterations in perspectives toward social accounting between Syrian managers and the others as the authors argued that the managerial perspectives in Lebanon and Jordan seemed to be influenced with a new school of thoughts that emphasizes in the firm's role in its society, perhaps, to a lesser degree Syrian managers expressed their understanding of this social accounting perception.

In short, Jamali and Keshishian (2009) concluded that social accounting is practiced based on informed and subjective managerial decisions. In other words, the authors suggested that the firm managers (board) and/ or ownership structures could be associated with the level of corporate social reporting in the Arab firms. These conclusions have been supported in the literature; (see for example, Juhmani, 2014, Ramadhan, 2014, Elbaz and Laguir, 2014). Although Juhmani (2013) showed in his study that a number of ownership forms could influence social accounting, he argued that the managerial and state ownership structures could not be associated to corporate social reporting practices in Bahrain. Simultaneously, the author concluded that the extent of social accounting in the Bahraini firms decreases, when ownership structure is dominated with block-holder investors (who own over 5% of

the firm's ordinary share). One of the elements that Juhmani (2013) could have looked at in the study that is the nationality of block-holder investors, where another insight could be added to the conclusion. Further, Juhmani's finding was supported in the study of Ramadhan (2014) in Research Journal of Finance and Accounting, although Ramadhan argued that the negative relationship between social accounting and block-holder ownership structure in Bahraini firms is present but weak. Ramadhan (2014) looked at two other possible links to the extent of corporate social reporting, which are board composition and audit committees, but the regression analysis showed that corporate social reporting could not be associated to the Bahraini firms' board composition and audit committees.

One other study looked at the ownership structure and social accounting practices in Arab region was Elbaz and Laguir (2014) paper "Family Business and Corporate Social Responsibility (CSR) Orientation: A Study of Moroccan Family Firms" which offered a crucial insight into the social accounting – ownership structure relationship by looking at different type of the Arab firms – family firms – and concluding that the family ownership type in the Moroccan firms contributes positively to corporate social reporting practices and hence financial performance. The authors argue that a family owned firms could be substantially influenced by their local culture and more concerned about their reputation and personal relationships with the clients, suppliers and society, so the extent of the social accounting orientation within this form of Arab firms seems to be in a higher level than those which have different ownership structures. Understanding of these internal dynamics and their interconnections to social accounting in the light of the prior literature is a challenge with which sophistication of these dynamics' interactions continues grapple and intermingle with external affecting factors. The point here is, the internal factors that have been tested in the reviewed literature using not engaging research methodology such as content analysis did not provide an explanation to internal and external factors interconnections and its effect on social accounting.

3.5.2. External Demands

External demands for the Arab firms to adopt social accounting could be arisen from a number of sources, taking different formats and ranging from a moderate social expectation to obligatory legal

requirements. Prior literature has identified three main sources that could apply pressure on the Arab firms to adopt social accounting, namely: (1) the societal source, which includes culture, faith, media and civil organisations, (see for example Darrag and E-Bassiouny, 2013, Nobanee and Ellili, 2015, Jamali et al., 2008c). (2) The global source that involves firms' global parents and NGOs and regulatory bodies, (see for example, Jamali, 2010, Jamali and Neville, 2011, Sakr et al., 2010). (3) The governmental source, which comprises governmental signalling, policies and legislations, (see for example, Jamali et al., 2008a, Mousa, 2014).

Nonetheless, Kamla (2007) looked at possible forces that could lead the Arab firms (Saudi Arabia, Kuwait, Qatar, Bahrain, Oman, United Arab Emirates (UAE), Syria, Jordan and Egypt) to engage with social accounting through adopting a postcolonial perspective. The author argues that the examined 68 annual reports comprised a significant level of social accounting materials regarding different aspects of social and environmental accounting with special focus on customer relation. However, one perceptible conclusion in this study that the vast majority of the reported materials in the examined sample were mainly irrelevant to the Arab context at that time, such as the Arab water issue and high unemployment rates. One could appreciate corporate social reporting in the Arab countries in the light of Kamla's study as practices driven by the culture and Islam faith of the region, but shaped by the expectation and pressure of the firms' stakeholders, which could contribute to the disconnection between the Arab social accounting and its context. The author suggested that the Arab corporate social reporting could be more engaging and connecting the Arab context by introducing an Arab legal framework, which regulates the local social and environmental engagements and disclosures (Kamla, 2007).

These two external social accounting affecting factors (Arab culture and Islam) have been studied for the last three decades in the Arab region, finding that the impact of those elements on the social accounting could vary between the Arab countries, firms' industry and ownership structure. Reviewing the study of Al-Khater and Naser (2003) "Users' perception of corporate social responsibility and accountability: evidence from an emerging economy", the Arab culture and Islam can be perceived as (a) external factors that are imposed on the local firms, since the society expect these firms to operate

adopting the local values, which derive from the culture and religion. (b) Indirect internal factors that influence the Arab managerial perceptions about the corporate social reporting. However, Jamali (2007) argued that social accounting in the Arab region could be influenced by the local religion and culture as an ethical component of the two models that were employed in the study, which includes other three components; discretionary, legal and economic (Carroll, 1979, Carroll, 1991, Wood, 1991).

Studies around the influence of Islam on the Arab social accounting undoubtedly have been present prior to and after the Arab Spring, but much of this research has been routine description of the possible links between the social accounting and Islam. Still, the research after the Arab Spring has focused on the corporate social reporting practices in the Arab firms that have adopted the Islamic framework, (see for example, Aribi and Arun, 2015, Nobanee and Ellili, 2015). Aribi and Arun (2015) paper in Business Ethics “Corporate Social Responsibility and Islamic Financial Institutions (IFIs): Management Perceptions from IFIs in Bahrain” delivered a critical argument around corporate social reporting practices, and managerial perceptions in IFIs, highlighting the interruption between the adopted Islamic values and corporate social reporting practices in responding to the local welfare expectations. Although the interviewed managers had a thorough understanding of social accounting and Islamic principles, the conducted content analysis showed that the implications of this understanding and adoptions of the Islamic principles were not reflected fully in reporting practices of these institutions (Aribi and Arun, 2015). Similarly looking at the extent of corporate social reporting in Islamic financial institutions was the paper by Nobanee and Ellili (2015) “Corporate sustainability disclosure in annual reports: Evidence from UAE banks: Islamic versus conventional”. They argue that corporate social reporting naturally have increased in the last 11 years in the Arab region particularly in the rich countries such as United Arab Emirates (UAE) as results of introducing local and global social accounting guidelines, yet the Arab conventional banks have shown better responses to these guidelines than Islamic banks (Nobanee and Ellili, 2015). Unlike the study of Aribi and Arun (2015), this study endeavoured to provide an explanation to the low degree/ absence of corporate social reporting in the Islamic banks by arguing that Islamic institutions receive less pressure from their stakeholders and governments to produce social and environmental reporting due to their ethical nature. In other words, Nobanee and Ellili (2015) suggested

that the Arab firms could elevate stakeholders and governmental pressures by adopting societally accepted ethical guidelines.

The actions one should be concerned about here are those of social accounting perceptions in the Islamic institutions and how the concerns of social accounting should feed into the thinking and practices of these institutions, likewise, how their Islamic ethical guidelines should feed into the Arab corporate social reporting. Of course, there are many possible justifications for this situation, but broadly, it remains theoretically unexamined as a peculiar result. Equally important and with a more engaging approach, Al-Tamimi and Hussein (2014) paper “Corporate social responsibility practices of UAE banks” offered another margin to corporate social reporting argument in the UAE banks as to why and to what extent these firms engage in corporate social reporting. Based on the data that was collected through a distributed questionnaire to UAE banks, the author argues that all banks regardless of their natures and identities are aware of corporate social reporting and with great focus on the obligatory corporate social reporting, whilst little attention is given to the voluntary reporting (Al-Tamimi and Hussein, 2014). Further, the main theme that has been surrounding this study is how the local government is reacting to global legislations such as UN Global impact 2000, and implementing it within a local legal framework.

Two papers looked at the implications of the environmental legislations on the Egyptians firms: (a) “Environmental Management Systems’ Awareness: an investigation of top 50 contractors in Egypt” by Sakr et al. (2010), (b) Mousa (2014) “Environmental Legislation in Egypt and the Demand for Environmental Auditing: factor analysis approach”. Both papers investigated the Egyptian case and its response to the environmental legislations (global and local) and the adequacies of these legal frameworks. For instance, Mousa (2014), looked at the first Egyptian environmental law No.4 of 1994 and the application of this law in 158 firms operating in Egypt after 10 years of issuing the law. The study suggested that this legislation framework drove the investigated companies to engage within environmental management systems and environmental audit. However, as the environmental disclosures are non-obligatory by this law, the extent of the environmental reporting in the examined

sample unsurprisingly was in its low level (Mousa, 2014). Prior to the Egyptian spring in January 2011, Sakr et al. (2010) published their study which aimed to investigate the ISO 14001 in 50 Egyptian contractors, the obstacles and potential ISO 14001 adoption. The partnership between Egyptian firms and their foreign counterparts drove the authors to examine the extent and the significance of ISO 14001 on the local firms. The authors argued that the awareness surrounding the global legislation frameworks among the Egyptian firms is lower than they expected due to the absence of local institutions in promoting these systems. However, the level of awareness varied between different global legislation frameworks since the foreign counterparts require the adaptation of certain global systems in the local firms (Sakr et al., 2010).

More explicitly, Jamali et al. (2008a) paper “Corporate Governance and Corporate Social Responsibility Synergies and Interrelationships” pursued to uncover to governmental roles in shaping and directing corporate social reporting through Corporate Governance (GC) involvements. The base of this study case in this paper is that there is a clear conflict of interest among the natures of firms and corporate social reporting, so engaging in corporate social reporting them is should be driven by an external force, especially as firms grow in size, the nature of maximizing the shareholders wealth arguably is more institutionalized (Jamali et al., 2008a). The authors, therefore, established that corporate social reporting in the Lebanese context could be organically fit within the GC framework and could be an extension to its agenda.

3.6 Conclusion and Summary of Research Gaps

The social accounting literature has expanded in the Arab world in the recent decades, documenting significant findings with regards to social and economic development problems, relating to income/wealth distribution, unemployment, work security and training, environmental pollution, energy usage and natural resources consumption and product support. However, the Arab social accounting literature fails (1) prior to the Arab Spring: to recognise that social accounting in the Arab firms did not engage with societal, economic and political issues that led to the region upraising. (2) After the Arab Spring: to engage with /or recognise the significant political and economic changes that have come with

this event, whilst this phenomena has been a topic of interest for non-social accounting researchers. The reviewed studies and other corporate social reporting studies have not addressed the link between the discourse and the wider political and socio-economic contexts, which this PhD does by examining how such link is vital to determining the type and nature of the corporate social reporting discourse.

Corporate social reporting studies within the critical accounting literature draw on various conceptual and theoretical frameworks, including Kenneth Burke's notions of rhetoric (Higgins and Walker, 2012), media agenda-setting theory (Brown and Deegan, 1998), Goffman's self-presentation theory (Cho and Roberts, 2010), Bakhtin's (1981) theory of dialogism (Brennan et al., 2013) and postcolonial theory (Kamla, 2007). Kamla has focussed on the influence of the Arab region's particular history and culture in determining the positions of the Arab region's social accounting and reporting. Arguing CSR reporting as dialogical communications, the above studies have all focused on particular external and/or internal components (e.g. media attention, audience and environmental performance) to explain their agential possibilities of influencing this practice. Nevertheless, CSR reporting studies have largely examined the pattern and the content of the disclosed materials rather than the organisational dynamics and their internal practices (Contrafatto, 2014). They fail to explore the interplay between changing contextual factors and hybrid nature of CSR reporting practice (Tilt, 2016). This study addresses this issue by explaining how corporate social reporting is (re) produced within a fluctuating context.

Revisiting the reviewed paper and the wider literature, a number of gaps could be highlighted concerning principally the above-mentioned cavities:

1. The lack of engagement research, the vast majority of the social accounting studies in the Arab region have been conducted using quantitative methods (content analysis), facing a limitation of data quality as data collection and analysis remains essential to the research community.
2. Despite the fact that the Arab region has experienced a number of political and economic changes, the accounting researchers seem to be reluctant to confront the radical challenges.

3. Social accounting literature in the Arab region is lacked in the studies of corporate social reporting absence (refusals to report; absence of evidence to support public claims; or the lack of innovative accounts of social justice) and / or the absence of social accounting policies (the lack of compulsory disclosure requirements).
4. This literature lacks of attention to non-corporate perceptions in social accounting research (Gray and Milne, 2015, Thomson et al., 2014, Cho and Giordano-Spring, 2015), requiring further diversity in the theoretical underpinning of research (Unerman and Chapman, 2014).

Undoubtedly, social accounting literature in the Arab world will continue to grow, mirroring the expansion of social accounting application the Arab firms. Nonetheless, with uniqueness and complexity context of the Arab world, a number of questions could be asked, (a) will the role of the Arab social accounting change, reflecting the change in the Arab political and economic landscape? (b) What CSR reporting lessons could be learnt from the Arab case, where there is no clear defining line between private and public sectors? (c) Will the Arab social accounting carry meaningful effects and representations? Tackling these issues in the Arab social accounting research depends on the extensive levels of engagement undertaken by members of the social accounting community as a major source of insight. This engagement involves Arab firms alongside with policy makers, professional bodies, and national and international societies.

Chapter Four: Theoretical Framework

4.1 Introduction

This chapter moves the discussion of corporate social reporting towards theoretical frameworks and perspectives that have been utilised in the corporate social reporting literature. In doing so, this discussion aims to rationalise the introduction of the theoretical framework of the PhD, ‘Culture Toolkit Theory’, and its applicability to interpreting the empirical evidence of the present study.

One way to initiate an understanding around the theorising mechanism of the corporate social reporting literature is by looking at the classification that was offered by Gray et al. (1995b) and Owen (2008), which distinguished between three different strands of approaches: (1) the decision-usefulness approach that can be found in studies which attempted to associate social accounting with the financial benefits, (see for example, Thompson and Zakaria, 2004, Tsang, 1998, Van Beurden and Gössling, 2008). (2) The economic approach that has been utilised in the form of instrumental theories in the studies which have looked at social accounting as an instrument for wealth creation, (see for example, Husted et al., 2015). Finally, (3) the widely discussed approach in the social accounting literature is that of the socio-political approach, which is prominent in the studies that have perceived the examined organisations at a micro-level, taking into account multiple dimensions, (see for example, Sargiacomo, 2015).

Looking at the corporate social reporting literature in a chronological manner, it is clear that the former two approaches and their theoretical lenses dominated the earlier studies in this literature. Further, the system-oriented theories (i.e. Legitimacy and Stakeholder theories) that are associated to the third approach have been more prominent in the recent studies of the social accounting literature (Owen, 2014). This movement in theorising the social accounting literature via system-oriented theories, on one hand, appeared to be the result of their ability to make sense of organisational behaviours in respect of explaining why, how and when social accounting practices are conducted by organisations under a wide range of contextual circumstances (Gray et al., 1996). On the other hand, economically and financially focused studies have been criticised of limiting their analysis to economical material interactions and impacts within a relatively short-term time frame, whilst ignoring indirect and uncertain potential long-term economic risks arising from the social and environmental impact of the

organisation's activities (Unerman and Chapman, 2014). Yet, the complex nature of social accounting and the context in which is exercised offer fertile grounds for the use of a diversity of theories to help further our understandings behind why and how organisations develop such practices (Bebbington and Thomson, 2013).

This chapter reviews the widely employed system-oriented theories, for example, political economy theory, legitimacy theory, stakeholder theory and institutional theory. Then, it sheds light on the recent theoretical development, arguing that the social accounting literature requires a fresh theoretical lens to provide a comprehensive account that broadens our understanding of this corporate practice. Finally, I introduce an untried theoretical framing in corporate social reporting literature, the Ann Swidler's Culture Toolkit theory (1986), attempting to develop the 'social accounting culture' framework applied to make sense of the empirical findings.

4.2 System-Oriented Theories

Observing corporate social reporting practices with regards to the societal affairs of firms, and stakeholders expectations, the system-orientated theorists appeared to form two schools of thoughts: (1) firms that have an underlying accountability towards the society at large, and (2) firms that have a sole responsibility towards a defined group of agents, its stakeholders (Cho et al., 2015a, Laine, 2009, Orij, 2010, Soobaroyen and Ntim, 2013). Still, and due to the sophisticated nature and evaluation of social accounting, there is no one all-embracing theory that could fully explain this corporate exercise, and consequently these theories should be viewed as complementary to each other, rather than mutually exclusive or contrasting (Gray et al., 1995b).

4.2.1 Stakeholder Theory

Historically, this theory was introduced by Freeman (1984), arguing that firms are specifically interested in satisfying certain groups, (he called them 'stakeholders'), who are impacted or able to impact the firms' performance. Further, by its nature, the stakeholder theory is motivated by the classical view

which claims that firms are profit makers and established to maximise the wealth of their shareholders. Therefore, social accounting is positively linked to the influence of stakeholders' group since these groups could withdraw their support for the firms (Roberts, 1992). Nonetheless, this theoretical approach has been criticised for not recognising the conflict of interests between those various stakeholders' groups and the distinctive levels of power.

The stakeholder theory is the most adopted perspective within the Arab social accounting literature to interpret their findings, (see for example, Bayoud et al., 2012, Jamali, 2008, Nobanee and Ellili, 2015, Rettab et al., 2008). Yet, looking at the Arab social accounting perspectives and the utilised theoretical approaches, one could comprehend an expected harmonisation between the economic approach in social accounting and stakeholder theory as they share an underlying classical view of which the produced social accounting should transfer economic values to firms' stakeholders to satisfy their expectations. Perhaps to a lesser degree, stakeholder theory has been utilised in the literature with other approaches such as morality and honesty, and regulatory perspectives, (see for example, Aribi and Arun, 2015, Naser et al., 2006), these approaches generally presume that although social accounting engagements and reporting could be primarily initiated by non-economic motives, these practices bring auxiliary economic benefits to the firms and their stakeholders.

Stakeholder theoretical approach was adopted in the study of Rettab et al. (2008) to validate the disconnection between social accounting and firms' financial performances, the authors argued that examined stakeholders' groups were not fully aware of social accounting engagements and reporting, hence the firms would not be rewarded or penalised for their social accounting efforts. Further, stakeholders' groups could be satisfied with the firms' growth and financial performances, so the managements could direct some of their ample resources to fulfil their social accounting activities (Rettab et al., 2008). Although the stakeholder lens was used in the study of Bayoud et al. (2012), they claimed that social accounting is not required to bring economic values to stakeholders' groups but that it could effectively manage and improve the stakeholder-firm relationship. As a management tool,

social accounting could identify strengths and weaknesses in firms' external relationships and offer firms competitive competence (Bayoud and Kavanagh, 2012).

In essence, stakeholder theory has been widely used in the social accounting literature, prioritising stakeholders' groups and their relationships to the Arab firms as essential assets. Besides, social accounting within this framework is seen as a definition of firm's responsibility and accountability and whom the firm is or should be accountable to. Although this theoretical framework has offered a valid argument to the existence of the Arab social accounting, it has failed to discriminate between stakeholders' groups regarding their influences, requirements and expectations. Further, reviewing the social accounting studies that have been conducted on Arab firms and/or Arab countries, it can be noted that studies have used the instrumental stakeholder theory, which assumes that firms exist to maximise the wealth of specific groups (Garriga and Melé, 2004). Another two veins of the stakeholder theory have been dismissed in the Arab social accounting literature with the exception of Jamali (2008) study, namely; (a) normative stakeholder theory, which bases its philosophy on firms' moral obligation towards the less powerful stakeholders' groups (Brickson, 2007). (b) The tenet of stakeholder theory which argues that all stakeholders' groups matter and firms should act to achieve the balanced state, which offers each group a fair share of the firms' limited resources (Galbreath, 2006).

4.2.2 Legitimacy Theory

"Legitimacy is a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions" (Suchman, 1995, p. 574)

This theory postulates that firms have no inherent rights to access the social and environmental resources, so they are then expected to seek the approval of whom they are gaining the scarce resources from and competing with others within the society. Thus, firms might use social accounting to argue that their performance is in alignment with the acceptable and responsible criteria so as to maintain 'social contract' and gain opportunities for their very existence (Deegan, 2002).

When this theory was adopted in the social accounting literature, scholars looked at two different levels of legitimacy: (1) institutional legitimacy, which allocates in the structure of the organisation as a whole whether the organisation has received the acceptability from the society and other stakeholders at large (Suchman, 1995). (2) Organisational Legitimacy Theory or Strategic Legitimacy Theory, drawing from Dowling and Pfeffer (1975) Strategic Legitimacy theory argues that legitimacy is a resource to be exploited. It suggests that firms seek approval from their stakeholders through four phases of the legitimization process: the establishment, maintenance, extension and defence (Kaplan and Ruland, 1991). Thus, Organisational Legitimacy Theory refers to “congruence between the social values associated with or implied by their activities and the norms of acceptable behaviour in the larger social system in which they are a part” (Kaplan and Ruland, 1991, p. 370).

4.2.3 Institutional Theory

The institutional theory has become the main theoretical framework for studying the process of maintaining and/ or changing social behaviours (Oliver, 1992, Greenwood et al., 2002). The theory argues that although firms have distinct and unique characteristics, within their social structure and after a period of time, they will adopt similar structure and practices, as they comprise the constraints and incentive systems of a society. These systems structure human actions and interactions through the enforcement of specific rules, laws, values and social norms (Zucker, 1987). From this theoretical perspective, social accounting practice is a result of firms trying to obtain similar and acceptable structure among peers involved in the same industry (DiMaggio and Powell, 1983). Therefore, social accounting researchers across emerging and advanced economies have been presenting distinctive justifications to the social accounting practices beyond the discourses of stakeholder theory and legitimacy theory (Belal and Owen, 2007, Bremmers et al., 2007, Jamali et al., 2008a, Kolk, 2005, Sharma and Henriques, 2005). This wave of studies in the social accounting literature has moved from observing this cooperate practice as a carefully-considered product by managers to minimise the impact of legitimacy-threatening event, towards understanding the trend of social accounting practices

developing into a globally institutionalised activity, adopted by an increasing number of multinational firms.

The utilisation of the institutional theory in the Arab region is relatively recent (Arnold et al., 2013, Jamali and Neville, 2011, Jamali et al., 2008a). The lack of the social accounting papers in the Arab region that adopt the institutional theory could be due to the nature of the research questions that have been investigated for the last 17 years, primarily looking for social accounting motives and links between social accounting and firms' characteristics via focusing on a static moment in time. Jamali and Neville (2011) used a multi-layered institutional lens to study the social accounting directions in the Lebanese context, this branch of theory distinguishes between six different levels including world systems, society, organisational field, organisational population, organisation and organisational subsystem, proposing that the main fundamental measurement is the scope of the phenomena encompassed (Jamali and Neville, 2011). The findings support the argument of Wooten and Hoffman (2008) that views the organisational field as an area where firm's actions are organised by the network of relationships in which it is embedded. The organisational field is acknowledged by DiMaggio and Powell (1983) as comprising a population of organisations operating in the same domain as indicated by the similarity of their services or products, but the field notion also encompasses other focal organisations that critically influence their performance (e.g., exchange partners, competitors, regulators, and funding sources).

Further, Arnold et al. (2013) adopted the institutional theory in arguing that firms' social accounting can help impose positive effective changes in their societies through looking at the research question via the perspective of Benson (1977), who set four basic manners comprising the process of institutional change: (1) orderly, where predictable social patterns and relations are constructed, established and continually reproduced (social construction); (2) these reproduced patterns become normative and are viewed as part of a larger unit, composed of multiple, interpenetrating social structures operating at multiple levels and in multiple sectors (totality); (3) over time, some ruptures and inconsistencies in the logics, both among and within the established social arrangements, may emerge. These often result in a

complex array of contradictions, continually generating tensions (contradiction); and (4) the presence of these contradictions shape the consciousness of the institutional actors and lead them to become active agents for institutional change (praxis).

4.3 Recent Theoretical Development

Moving away from stakeholder, legitimacy and institutional-related framings, a variety of theoretical frames have been employed in recent social accounting studies, (see for example, Arjaliès and Mundy, 2013, Contrafatto and Burns, 2013, Killian and O'Regan, 2016, Spence and Rinaldi, 2014), motivated by the complex nature of social accounting practices at different levels within organisations, which offers fertile ground for the use of a diversity of theories to help further our understandings behind why and how organisations develop such practices (Bebbington and Thomson, 2013). For instance, drawing upon Laclau and Mouffe (1987) discourse theory, Tregidga et al. (2014) examined how organisations under same contextual conditions use sustainability reporting practice to construct collective identities, and how this corporate practice has changed over time. The application of this theoretical framing helped to abstract evidence showing how the sustainable identities evolved over the study period, which is split into three phases: (1) the 1990s when organisations constructed their identities via the presentation of organisational compliance with environmental regulations. (2) Early 2000s when organisational sustainable identities were constructed based on the provision of leadership of furthering sustainability. (3) Late 2000s where the sustainable identities transformed to mean an economically successful organisation that delivers social and environmental benefits. Further, the use of discourse theory in this paper helped to build societal conceptions of how/ what corporates should be self-presented while not posing a challenge to much of unsustainable processes of the corporate world.

Another study, which moved away from the conventional theoretical framing is Killian and O'Regan (2016) by using a Bourdieusian theoretical frame to examine how corporate social reporting produces local legitimacy through the essential participation of the community. This paper explicitly incorporates a novel theoretical framing as a means of exploring a non-corporate perspective, while responding to the literature call for more diversity in the theoretical underpinning of social accounting research

(Parker, 2011, Bebbington and Thomson, 2013). Drawing on the Bourdieusian theoretical framework, Killian and O'Regan (2016) perceived social disclosures as a veiling narrative that acquires symbolic power to form associations between the organisation and its direct external stakeholders, disconnecting the effect of social accounting from that of the deployment of economic capital. By doing so, this paper revealed the significance of the symbolic value of social accounting within the life of the community.

More innovative use of theoretical framings in the recent social accounting literature is evident in the employment of governmentality theories (Spence and Rinaldi, 2014, Thomson et al., 2014). This theoretical frame helped Spence and Rinaldi (2014) provide an understanding of how a new system of sustainability practice could be established in respect of allowing sustainability governance to transcend the corporate boundaries of the studied organisation and extend to indirect governance of other organisations within the examined organisation's supply chain. Despite the fact that Thomson et al. (2014) used governmentality theory in a somewhat different manner to Spence and Rinaldi (2014), they developed in this paper an understanding to the relationship between accounting and organisational change, reflecting on the dynamics from policy injunctions to the embedding of the principles at a local level. The novel theoretical framings within the above-reviewed papers and others are utilised to support informing procedures that are applied to gather, organise and interpret data, which is often related to their complex and messy nature. This trend in the social accounting literature towards welcoming new theoretical framings is encouraged by Bebbington and Thomson (2013) and others that a broader array of theoretical frames, including those from outside accounting and management research, need to be drawn upon if the accounting academy is to offer a more nuanced evidence base upon which more effective accounting for sustainable development is to be constructed. However, the understandings provided via the applications of these theories and others are unable to offer a comprehensive picture of this complex accounting area. Rather, one may observe them as complementary studies with different insights that mutually build to offer a more broad understanding of this accounting area (O'Dwyer and Unerman, 2014).

Although the recent theoretical development were motivated to some extents by the complex nature of the social accounting practice, the context in which this practice is deployed appeared to determine the theoretical framing of research. Therefore the distinctive nature of the Arab region, particularly during this its Spring time, where the political, economic and social landscape began to change that motivates the researcher to seek a theoretical framing that takes these fluctuating contextual elements into account. Culture Toolkit theory that developed by the sociologist Ann Swidler (1986) looks at the process that shape the social behaviour and decision-making through cultural elements. This theoretical framing fits with the contextual developments of this PhD, as it is not just take into account different contextual elements that may influence the social behaviour, but rather associate these elements to the degree of stability in this context. Besides, this theoretical framing provides a fresh and untried theoretical perspective in the social accounting literature, where it constructs social accounting practice as social behaviour and decision-making process that is framed via a selection of cultural elements that is influenced by the degree of stability of the context in which the social accounting is deployed.

4.4 Culture Toolkit

The sociologist Swidler (1986) argues that human behaviour and the decision-making process are shaped and framed via cultural elements, as people do not merely use their culture to only make sense of their world but also to inform and rationalise behaviour and action. Consistent with this interpretation, culture is a loose 'repertoire' of justifications that rationalise and/ or construct logic around the choices that organisations make (Boltanski and Thévenot, 1999). Thus, culture within Swidler's toolkit gives actors [Arab companies] 'the tools' or means for resolving particular issues and navigating their environment (Swidler, 1986). These relevant cultural elements, or what Swidler called a cultural 'toolkit', stem from symbolic vehicles of meaning that culture is formed from ritual practices, art forms, language, stories and beliefs (Alexander, 2003, Hays, 2000).

4.4.1 Introduction to Culture Toolkit

The perspective underlying of Swidler's notion is derived from Weber (1946), who suggested that human actions are motivated by a combination of materialistic and idealistic desires. The desires act as the underpinning motivational actions, aiding their implementation, whereas the ideals or desires are the driving factors behind the end-point to be reached and determine how one arrives at such a place (Weber, 1946). The work of Parsons (1949), which focuses on the "voluntaristic theory of action", tells of how an actor makes decisions in given scenarios, where these decisions are restricted by impartial states and controlled by the standard rules of how an action is undertaken and its end outcome. Parsons (1949) describes a "cultural tradition" as one that dispenses "value orientations", where the "value" may be interpreted as a component of a divided figurative apparatus that fulfils its role as a standard or measure for the purpose of choice amid others of various orientation that are inherently apparent in a case.

The development of Swidler's framing "Culture Toolkit" was grounded on two observations: (a) firstly, based on Weber's work 'Protestant Ethic and the Spirit of Capitalism' (Weber et al., 1930), Swidler argued that as the Calvinism's ideology, which was faded to some extents (e.g. the apprehension with glorifying God through work) paved the path for capitalism, its applications continued. She established that what survives is the practical methods and abilities which an actor brings to resolve issues 'strategies of actions', while the subjectively adopted culture meanings do not matter in the case of their survival (Swidler, 1986). (b) The second observation, notes that since people behave differently under diverse types of institutional pressures, the given accounts of their behaviours are efficacious only in that they 'make sense' of these behaviours. Her findings presented some evidence that ideology motivates actions, supporting the concept that people tend 'to trim their philosophy to fit their actions commitments' (Swidler, 2001, p 148).

It is important to elucidate here that Culture Toolkit's framing does not deny the role of cultural meanings in influencing actions. According to the Culture Toolkit, it is unlikely for an action to be formed, if there is an inadequate justification for undertaking it. On the other hand, for a particular action to be undertaken, the actor is required to master the necessary cultural styles and skills to carry

out this action. However, the meaning and motivation of actions are decoupled, as specific cultural tools are essential conditions for particular actions (Swidler, 1986). The relationship between culture and accounting has been analysed in previous literature (e.g. Archambault and Archambault (2003); Cieslewicz (2014); Gray (1988)), using different proxies for Swidler's framing, for instance nation states (Hofstede, 1980) or ethnicity (Haniffa and Cooke 2005). However, Swidler's theoretical framing perceives the organisations, external settings and any other forms of symbolised cultural structure as a support for actions, playing a main role in shaping the patterns of action. Therefore, Culture Toolkit does not necessitate a social agent to (re) manufacture an internal model (value systems, cultural codes and 'models of reality'), presuming that an actor is relatively influenced by the socialisation history, while being provided with a set of skills and habits, which allow the actor to navigate and select lines of actions that are in line with the scaffolding structure (Vaisey, 2009).

4.4.2 Definition of Culture and Its Toolkit

Two traditions underpin the concept of culture: (a) that proposed by Max Weber where the individual actor is the fundamental unit of the analysis and concepts are developed by a self-interested actor, such as leaders looking for legitimacy in their posts, elites trying to validate their social positions and religious leaders recruiting followers (Weber et al., 1930). (b) That proposed by Durkheim (1933,1965) where the culture is comprised of "collective representations" which are not ideas established by an actor or group of actors seeking their interests, but rather mediums of an essential practice in which publicly shared characters institute social groups while they restrain and provide from/to individual realisations (Durkheim and Bellah, 1973). Despite the extreme divergence between the notions of Weber and Durkheim, Talcott Parsons (1949) endeavoured to combine both schools under what was known later as Parsonian theory of 'values' by taking the image of action from Weber, and from Durkheim the concept of culture as a shared collective product. 'Values' is seen in this theory as ultimate ends of action defining and governing societies, whilst 'norms' as cultural rules that define appropriate means to attain valued ends (Parsons, 1949).

4.4.2.1 Cultural Symbols, Practice and Power

Cultural studies within social science have contributed to further our understanding with regards to public symbols, practice and power of culture, moving it dramatically from mind's interior to social practices, (see for example, Bourdieu, 1984, Geertz, 1973, Williams, 1973). Trying to isolate the effect of culture on an actor's action might rarely be successful at a generic level, but identifying and situating 'public symbols' such as cultural text within cultural practices, beliefs, social structural realities, and so forth, might be meaningful and indeed quite effective in finding out the implication of cultural text, ritual or practice on actors who use, perform or live it (Geertz, 1973).

Another way of understanding culture and whatever constitutes it is by locating these components in social practices. According to Bourdieu (1977) conceptions of culture are 'habitus', deeply internalised habits, styles and skills, which provide actors with the abilities to organise and produce innovative actions that are, however, meaningful to others around them. However, rethinking culture with regards to how the ideas that shape cultural meanings have originated from scholars such as Max Weber to focus on power in inequality in culture. Weber (1968) argued that the 'struggle for power' participates in shaping ideas and ultimately influences the process of shaping culture, while (Foucault, 1980) observed culture as a form of power, he argued that knowledge and related exercises establish new positions where power could be deployed.

4.4.3 Culture Toolkit as a Cognitive Theory

Key arguments that are offered in the work of Swidler contradict a variety of accepted classical views, which revolve around instances where an actor is unable to process coherent, highly complex and elaborately structured codes, ideologies or values systems. Further, the actor's cognition is grounded on two essential processes: (1) quick, pre-programmed and unconscious, and (2) slow, careful and conscious (Swidler, 2001, Vaisey, 2009). The latter argues that in order to comprehend how cultural meanings impact the sociological models of actor's behaviour, it is vital to understand how these processes operate, using several methods and routes (Vaisey, 2009).

Consequently, the Culture Toolkit theoretical framing criticises the socialisation models that function through ‘psychological modification’ of an actor as finally begging the argument “culture does not influence how groups organise action via enduring psychological proclivities implanted in individual by their socialisation. Instead, publicly available meanings facilitate certain patterns of action, making them readily available, while discouraging others” (Swidler, 1986, p. 283). This suggests that the social environment provides an actor with a set of basic but practical skills, allowing the actor to navigate externalised structures, settings and organisations, giving an impression that the actor had adopted comprehensive, highly constructed cognitive and normative patterns (Swidler, 2001).

Culture Toolkit approach perceives the organisations, external settings and any other forms of symbolised cultural structure as a support for actions, playing a main role in shaping the patterns of action. Thus, actors rely upon these scaffolding structures to produce and organise lines of action, which can generate order and behavioural consistencies in the presence of cognitive incoherence at a micro level (Swidler, 2001). At a practical level, this approach offers an explanation for the systematic social action and uniqueness of human organisations through the inherited externalised context and structure, dismissing the assumption that the systems of values and codes, or logically organised conceptual schemes, have to be internalised by social agents (Zucker, 1987). Therefore, Culture Toolkit is a cognitive theory that does not necessitate a social agent to (re) manufacture an internal model (value systems, cultural codes and ‘models of reality’), presuming that an actor is relatively influenced by the socialisation history, while being provided with a set of skills and habits, which allow the actor to navigate and select lines of actions that are in line with the scaffolding structure (Vaisey, 2009).

4.4.4 ‘Settled Times’ Versus ‘Unsettled Times’

The socio-cognitive scaffolding that an actor navigates to produce lines of action plays a significant role in influencing and shaping these lines of action. Therefore, Swidler’s theoretical frame distinguishes between two study periods, where the degree of the scaffolding stability is different (1) a settled period - in which the culture will influence the actions in an independent manner by solely giving individuals the facilities through which they can formulate and follow various channels of strategy, (2) an unsettled

period - in which clear principles act to directly influence the individual's actions, but the long term survival of the strategy is ultimately determined by its practicality and the outcomes (Swidler, 1986).

This distinction between settled and unsettled times, or contexts, proposes that the motivating role of cultural meanings is prominent during unsettled times to produce new strategies of actions, as well as providing skills and styles that are necessary for proceeding in these actions by motivating possible choices rather than others (Swidler, 1986). Yet, the cultural meanings during settled times act to a higher degree as repertoires of justifications for the carried out actions and to a lesser degree are involved in motivating one course of conduct over another (Vaisey, 2009). This influential distinction has become more sophisticated and clear in more recent reformulations in Swidler's works, particularly 'Talk of Love' (Swidler, 2001), detailing the different practices within 'strategies of action' based upon the strength of external structuration in settled times and the recognition's timing and acceptance of 'the change' during unsettled times. Another development of Swidler's notion presents two different cultural structures: embodied social structure and socio-cognitive scaffolding (Lizardo and Strand, 2010). Besides, the theoretical framing of Swidler has been further sophisticated with regards to discursive and practical realisations, adding new dimensions that offer more thoughts on the dual-process of this framing 'motivation and justification' (see for example, Lizardo and Strand, 2010, Vaisey, 2009).

4.4.4.1 Settled Times

During settled times where stable socio-cognitive scaffolding is present, an action could be motivated and justified through explicit cultural patterns at distinctive degrees, grounded on the strength of socio-cognitive scaffolding stability (Lizardo and Strand, 2010). With a relatively strong external cultural frame, the required level of justifications for the organisation and production of action lines is moderate to low and there is reliance on objectified institutional formations rather than the utilisation of cultural meanings within the embodied social structure (Swidler, 2001). However, the significance of cultural meanings is prominent at a practical level and stemmed from being tools to navigate the existing socio-cognitive scaffolding. Achieving the practicality of generating lines of action within these contextual conditions is constructed upon what Bourdieu called the 'ontological complicity' between habitus and

field - in Swidler's words the embodied skills and habits, and objectified institutional orders – which allows schematic transfer across institutional domains (Bourdieu, 1990). Under these settings Culture Toolkit framing suggests that it would be a relaxed coupling between the practical and discursive elements of culture in the form of verbalisable culture and practical action (Swidler, 2001).

Besides, a relatively weak external cultural frame contains 'gaps' at which socio-cognitive scaffolding breaks down, leaving actors to their own devices. At a discursive level, the explicit culture matures within these contextual conditions to provide vocabularies and boundaries to the justification process of the action lines that are filling these gaps (Meyer and Rowan, 1977). Swidler argued that an actor produces more elaborated culture, while undertaking a problematic action, concluding that culture flourishes in the 'crevices' where actors need to assemble lines of action in relation to established institutional decisions (Swidler, 1986). At a practical level under those conditions, cultural meanings dominate the unplanned choices/actions, letting the embodied characters that have been shaped via consistent and protracted experience in an externally structured environment to come through a higher degree of force (Lizardo and Strand, 2010). Although this sort of action is shaped to fill gaps, it is characterised and guided by previously learnt experiences and patterns of association (Meyer and Rowan, 1977).

4.4.4.2 Unsettled Times

During unsettled times the socio-cognitive scaffolding breaks down. As a pre-existing cultural model 'taken for granted' to shape and justify the adopted lines of action, the search of alternatives takes place in the society to organise and produce new lines of action (Swidler, 1986). However, Lizardo and Strand (2010) argued that Culture Toolkit framed the implications of unsettled times on social behaviour that is present within the explicit culture at a discursive level, while this framework has not entirely theorised the implications on the embodied cultural meanings. Therefore, Lizardo and Strand (2010) have conceptualised two phases of unsettled periods in order to illustrate the involvement and role of culture meanings: (a) 'early' unsettled period where an actor believes that s/he can implement old habitual

strategies of action, and (b) ‘late’ unsettled period where an actor recognises the breakdown of socio-cognitive scaffolding and begins the search for a new model.

The realisation of a breakdown in institutionalised scaffolding for action could happen within different timeframes, creating unsustainable lines of action (Lizardo and Strand, 2010). It is not just realising that the supporting contextual conditions have changed but rather accepting these changes and engaging in a search for new methods of organising and producing lines of action, instead of attempting to engage in ‘repair’ of the broken scaffolding (Swidler, 1986). Practically, and at an ‘early’ phase of unsettled times where an actor has not realised and/ or accepted the breakdown of the institutionalised scaffolding, s/he would continue taking for granted the pre-existing external structure to shape and organise lines of action. In fact, an actor - in the case of realising but not accepting the occurred changes – would deploy a higher degree of the embodied cultural meanings to justify the carried out lines of action as nothing has yet begun to change (Bourdieu, 1984).

At a later stage, relying on the missing or dismantled external socio-cognitive scaffolding would be an entirely invalid practice to produce and organise lines of action since an actor could no longer reliably use this external structure to create behavioural coherence (Swidler, 2001). Under these conditions, a number of influential actors may try to impose (socio) logical coherence, otherwise defined by Swidler (1986) as the ‘ideology’ that is “explicit, articulated, highly organized meaning systems (both political and religious) ... to establish new styles or strategies of action” (Swidler, 1986, pp. 278 -279). The establishment of this ‘ideology’ is initiated by changing what used to be the quiescent cultural patterns during the settled times with crucial meanings resulting in group division and bouts of ideological groupings (Swidler, 1986). Nonetheless, there are two major caveats to Swidler’s framing that recent research in cognitive science highlighted: (a) the development of a new cultural system that is designed to guide action requires resources beyond those normally considered regarding the transmission and reproduction of cultural material (Lanman, 2007). (b) Actions during unsettled times are unlikely to be entirely motivated and rationalised by these explicit cultural systems, but rather a minority of intellectual

or cultural elites to continue trying to impose old practice, skills and habits in the context where even they no longer apply (Lizardo and Strand, 2010).

4.4.5 Applications of Culture Toolkit Theory

The reformulation of culture through the notion of Ann Swidler's 'Culture Toolkit' has reinvigorated research into the role of culture at various levels such as at the individual, societal, institutional and communal levels across different disciplines with a more focus in economic sociology, (see for example, Banerjee and Steinberg, 2015, Eaton, 2016, Wright, 2005). These studies move away from 'cultural logics' of presuming that actors are internally coherent and systematic, and rather adopt the assumption that is offered in the Culture Toolkit, which presumes that although the cultural system facilitates communications between actors that could be systematic and logical, the organisations are formed in line with pragmatic principles (Weber, 2005).

For instance, there is a body of research drawn from the Culture Toolkit framing which examines the way a community constructs meaning around industry, place and natural resources, whilst such communities reside upon these meanings to defend their way of life (Wright, 2005). In her study of farmers who were caught up in contemporary political debate, Wright (2005) drew on the toolkit approach to exhibit how ideologies function differently during more or less settled times of social life, debating that the historic settled nature of tobacco farming is relatively less visible than the new ideologies concerning personal risk consumption in shaping the actions of farmers. Through her interviews, the farmers spoke selectively on their cultural farming, which they found useful as they used the culture of farming tobacco for its economic and cultural relevance to their lives, whilst concurrently distancing themselves from its negative properties. Accordingly, the farmers 'sustain' self-respect in their work and individuality, while discussing between their 'normal' realities of producing tobacco and 'new cultural definitions' of tobacco intake as a risk to personal health (Wright, 2005).

The Culture Toolkit theoretical framing has been utilised to draw attention to the role of culture in penetrating marginalised resource dependent communities with problematic development ventures

(Houston, 2013). Looking at how organisations, communities and individuals use culture and its meanings to dispense the rights to land after the land has been destroyed by extractive development, how place politics arising from common and opposed senses about a place tie in with political struggles on a larger scale, and additionally the power of storytelling in its ability to change individuals' opinions and experiences, and transforming these into transparent public knowledge. In illustrating this approach, Houston (2013) reflected on a case study about nuclear waste disposal at Yucca Mountain in Nevada to illustrate storytelling as an exercise that demonstrates the process through which evidence about environmental impact is collated and how this alternative knowledge is actively maintained.

Coming from the Culture Toolkit perspective and raising a question that “what are the shared tactics communities, organisations and individuals adopt when mobilising their cultural resources to oppose injustice?” Banerjee and Steinberg (2015) argued that the actors draw on three sets of cultural tools to implement environmental justice. (1) ‘Symbologies of place’ where an actor would draw on cultural symbols to legitimise historical and cultural symbols and their meanings to oppose environmental injustice. (2) ‘Historiographies of place’ where storytelling is used within a setting to emphasise a different set of claims against dominant understandings. (3) Finally, utilising the existing networks within a group of actors and between different groups to challenge the undesirable and environmentally problematic interruptions on the society (Banerjee and Steinberg, 2015).

Another body of research sheds the light on the role of culture in stymieing rather than enabling and mobilising environmental issues, observing this through the lens of Culture Toolkit, (see for example, Bain and Selfa, 2013, Beamish, 2002, Bell and York, 2010). The core argument of these studies is that influential corporations could successfully connect society's culture and identity with extractive and other environmentally critical practices. For example, Bell and York (2010) argued that powerful industries such as the coal industry could sustain their operations, which would be associated with declining economic and social benefits through emphasising the link between the identity of society and the historical role of coal extraction. Legitimising problematic operations of a powerful industry did not appear to be merely sourced from emphasising economic benefits, but rather featuring these

operations in the identities of individuals and communities (Bell and York, 2010). This argument has been extended in the study of Bain and Selfa (2013) to provide an understanding for the mechanism of constraining environmental educations around corn-based biofuel development in Iowa in order to avoid challenging natural capital benefits that are associated to agriculture, and foregrounding the costs and hazards of environmental degradation that could be imposed on society.

In short, the above reviewed studies have demonstrated the key role of culture to legitimise and/ or delegitimise problematic operations that are carried out by powerful corporations and industries, as well as advance our understanding of how society responds, interacts and grants legitimacy to these operations, hence the relevant corporations. Further, the utilisation of Culture Toolkit as a theoretical frame seems to give an edge to a number of these studies to explain why certain problematic operations are legitimised in some places and not others.

4.5 Culture Toolkit, Corporate Social Reporting and the Arab Spring

The application of the Culture Toolkit theory in this study provides an interpretative mechanism to examine the corporate social reporting in the Arab Spring region and facilitate the explanation for why firms use such practices to respond and interact to the economic, political and societal changes. Despite the fact that the Culture Toolkit theory is an untried theoretical approach in the corporate social reporting literature, it offers a rigorous theoretical ground to this particular study as theory distinguishes between two study periods (1) settled period in which the culture influences the actions in an independent manner by solely giving firms the facilities through which they can formulate and follow various channels of strategy, (2) unsettled period in which clear principles act to directly influence the firms' actions, but the long term survival of the strategy is ultimately determined by its practicality and the outcomes.

As this study focuses on the examination of the impact of the Arab Spring (unsettled period) on the corporate social reporting, it also takes into account the period prior to the Arab Spring (settled period) to provide an in-depth review into the development of the Arab corporate social reporting. The application of the Culture Toolkit framework in this study aids the interpretation of the changes in the

corporate social reporting through both settled and unsettled periods, as well as the relationship between the corporate social reporting language and the underlying sets of beliefs for the organisation.

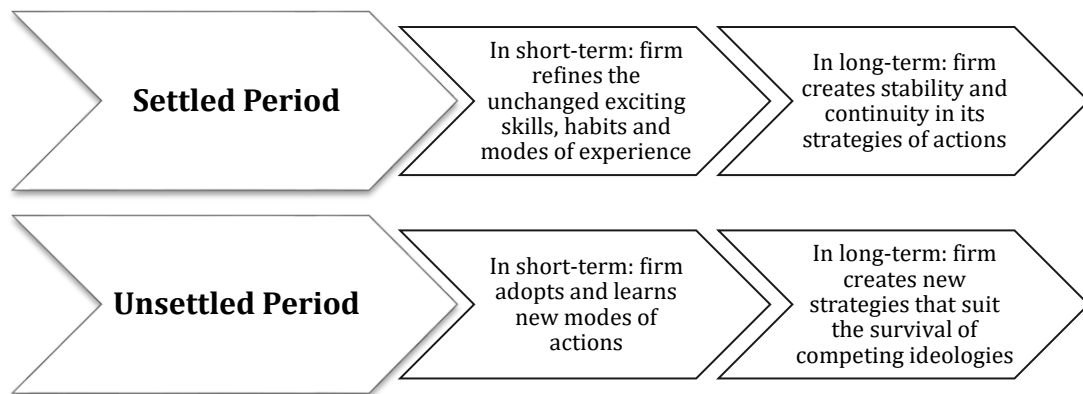






Figure 6: Culture Toolkit short and long terms effects (adapted from Swidler 1986)

The figure above illustrates the adapted application of Culture Toolkit theory at the corporate level. In the settled period, where the political, economic and societal lives are relatively stable and/ or predictable the existing Cultural Toolkit creates continuities and stability in the firm's style, refining lines of action. New strategies and lines of action receive resistance from the firm unless they fit within the current circumstances and provide less interruption to the cultural stability. Thus, the implementation of cultural change in the firm generally occurs slowly in the settled time since the firm perceives the existing cultural values at a common sense level, combined with predictable and measurable results. On the other hand, the uncertainty in the unsettled period allows new strategies and lines of action to emerge and to be accepted more rapidly. As the cultural toolkit is derived from the new ideologies, governing actions are explicit, more direct, less diverse and with undefined outcomes for the actions. Consequently, the emerging strategies (ideologies) are more likely to implement new methods to achieve the desired goals until the survival ideology is fully formed and settled

4.6 Social Accounting Culture

The Arab Spring and its consequences in altering the social, economic and political landscapes within the Arab region plays a role in how social accounting of Arab firms constructs locally specific repertoires of cultural resources. Drawing from Swidler (1986), I propose that the social, economic and political conditions shape the social accounting culture of an institution. This culture may be visible in (a) perceptions, (b) involvements, and (c) the reporting practices (discourses, styles, stories, symbols and orientations). When facing a major change in social, economic and/ or political setting, such as the Arab Spring, firms actively draw from the cultural resources available in their social accounting culture to make sense of and respond to the changes. Changes that occurred in the social political and economic landscape alter the state of the socio-cognitive scaffolding, which supports the current social accounting practices. Changes such as the ones occurred in the hard Arab Spring cases on one hand invalidate the support that is drawn from the current scaffolding, and on the other hand initiate a search for new support frames. In doing so, social accounting culture provides an understanding to the responding and interacting mechanisms of social accounting around current and future social, economic and political changes.

Settled Times (Prior to Arab Spring)	Unsettled Times (Post Arab Spring)
<p>Settled and strong social, political and economic scaffolding structure but with gaps and relaxed in the institutional order regarding a number of areas in social accounting.</p> 	<p>Unsettled and weak/ absent social, political and economic scaffolding structure.</p> 
<p>Arab firm with diverse management and ownership structures, associated with political and economic regimes at the top management and ownership, while middle and low management represents the wider society.</p> 	<p>Arab firm with diverse management and ownership structures, associated with previous political and economic regimes at the top management and ownership, while middle and low management represents the wider society.</p> 







Social Accounting: capitalises on cultural resources that legitimise the operations of the firm through influential political and economic regimes.			Social Accounting: capitalises on embodied cultural resources to create new lines of action (strategies) in order to obtain legitimacy from the new influential groups.		
					
Refining perceptions	Creating continuity in the social accounting practices	Produce stability in communicating the social accounting materials.	New perceptions and ideologies	Retooling and retraining of practical methods	Readjustment and creation of communication methods

Table 6: Social Accounting Culture Source: Compiled by the researcher (2017)

Looking at how meanings are assembled for what has occurred with regards to social, economic and political changes, social accounting culture constructs and signals what would likely to happen in the future in the light of these changes, which could be one of three forms: (a) mostly positive effects on stakeholders, (b) mostly negative for specific groups of stakeholders, (c) neutral effects where the changes are interpreted as inevitable. In this sense, social accounting culture provides an understanding to how firms utilise, construct and reconstruct specific cultural resources to restore legitimacy from targeted stakeholders' groups 'who could grant their approval or legitimacy to the firm. The source of this legitimacy could include political regimes, shareholders and societies at large. It also proceed by seeking to produce and organise positive orientations towards adaptation of the changes by emphasising benefits, or providing relatively neutral interpretations that promote acceptance or at least discourage rejection of change. However, a firm could still provide critical interpretations towards the dominant views in that it represents these changes as problematic and threats to specific stakeholders groups, and therefore, in need for reversing.

Table 6 illustrates the adopted interpretation of Culture Toolkit theory at the corporate level. In the settled period, where the political, economic and societal lives are relatively stable and/ or predictable the existing cultural toolkit creates continuities and stability in the firm's style, refining lines of action. New strategies and lines of action may promote resistance from firms unless they fit within the current

circumstances and provide less interruption, or challenge, to the cultural stability. Thus, the implementation of cultural change in the firm generally occurs slowly in the settled time since the firm perceives the existing cultural values at a common sense level, combined with predictable and measurable results.

On the other hand, the uncertainty in the unsettled period allows new strategies and lines of action to emerge and to be accepted more rapidly. As the cultural toolkit is derived from the new ideologies, governing actions are explicit, more direct, less diverse and with undefined outcomes for the actions. Consequently, the emerging strategies (ideologies) are more likely to implement new methods to achieve the desired goals until the survival ideology is fully formed and settled.

4.7 Concluding Remarks

Prior social accounting literature has largely relied upon system-orientated theories such as stakeholders, legitimacy and institutional theories to understand why and how firms produce, organise and develop their social accounting practices through a range of qualitative and quantitative methods, see for example (Cho et al., 2015a, Laine, 2009, Orij, 2010, Soobaroyen and Ntim, 2013). However, the ability of these theoretical framings to predict future movement and development of social accounting has been extensively criticised (O'Dwyer and Unerman, 2014, O'Dwyer and Unerman, 2016). Therefore, this scholarship has been calling for further in-depth exploration of internal and external organisational and contextual factors through untried theoretical framing in order to further our understanding with regards to the emergence and development of social accounting within particular contexts (Bebbington and Larrinaga, 2014). The utilisation of a theoretical frame has a significant role in the collaboration between observation and understanding through offering an analytical structure, helping to simplify complex terms, organisations, and perception of meaningful insight from disorganised data and associate these understandings to distinctive audiences. Thus, improved theoretical sophistication could fulfil a greater role in the delivery of vigorous evidence and understandings upon which present exercises could be assessed, reviewed and refined practices developed.

In introducing the Culture Toolkit as a novel theoretical framing in the study of social accounting practices, I highlighted the following argument that there is an increased complexity and unpredictability of associations between phenomena when stirring from a focus on financially and/or economically based accounting exercises towards a wider involvement with multifaceted and interacting social, environmental and economic sustainable developments. The application of the Culture Toolkit framing provides an interpretative mechanism to examine social accounting in the Arab Spring region and facilitates the explanation for why actors use such practices to respond and interact to economic, political and societal changes. Despite the fact that the Culture Toolkit frame is an untried theoretical approach in the social accounting literature, it offers a rigorous theoretical ground to this particular study as this theoretical framing distinguishes between two study periods (1) settled period in which the culture will influence the actions in an independent manner by solely giving actors the facilities through which they can formulate and follow various channels of strategy, (2) unsettled period in which clear principles act to directly influence the individual's actions, but the long term survival of the strategy is ultimately determined by its practicality and the outcomes.

Finally, I proposed 'social accounting culture' as a theoretical framing that is drawn from Culture Toolkit of Ann Swidler (1986), where the social, economic and political conditions shape the social accounting culture of an institution – visible in (a) perceptions, (b) involvements, and (c) reporting practices (discourses, styles, stories, symbols and orientations). Social accounting culture provides an understanding to the responding and interacting mechanisms of social accounting around current and future social, economic and political changes.

Chapter Five: Research Methodology and Methods

5.1 Introduction

The aim of this chapter is to rationalise the selection of research methods in this study. The first section elucidates the philosophical assumptions that underlie the choice of research methodology and its association to the particular research question proposed. In greater detail, the second section introduces the research methods by which the empirical data was collated. Next, this chapter explains in the data analysis section the analytical techniques, procedures and limitations, whilst a summary of this chapter is offered in last section.

5.2 Methodological Approach and Philosophical Assumptions

The fieldwork of this study was undertaken between January and November 2016. As this research seeks to explore and understand the impact of the Arab Spring on corporate social reporting within the regional firms based on why and how relevant data were collated, analysed and presented, an indicative philosophical framework has been undertaken in this assignment as a cognitive guide of the research study's methodology.

This study attempts to show the relevance of the Arab Spring movements in explaining how the firms that operate in this affected region try to restore their legitimacy and accommodate the changes that were imposed by these movements through the employment of a qualitative holistic research design based on corporate social reporting at different levels in the organisations; media publications, annual reports and sustainability reports. Therefore, it can be postulated that the philosophy of this research follows a predominantly interpretivistic stance by virtue of the following propositions: its ontology is inherently subjective as the analysis of social accounting materials is executed by a researcher, who operates within a socially constructed frame; the epistemology of the research revolves around the insightful examination of the situational details revealed in corporate social reporting materials by the study's quantitatively concise units of analysis; finally, the axiology of the study is intricately bound within the workings of the study (Suanders et al., 2009, Easterby-Smith et al., 2008, Johnson and Clark, 2006).

Since the philosophy of the study influences the direction, process and manner of the research by signifying the general assumptions and strategy (Johnson and Clark, 2006), this postulated interpretivist approach helps to elucidate the cogent motives behind the data choice, scope and chosen analytical techniques through ideographic methodology. This suggests that “the social world can be only understood by obtaining first-hand knowledge of the subjects under investigation” (Burrell and Morgan, 1979, p. 6). Therefore, in this study, a range of methods that were used to collate relevant data for addressing the research questions, such as organisational documentary analysis and semi-structured interviews.

5.3 The Research Design: Approach, Methods & Strategy

A systematic plan was designed and set the methods of the data collections and analysis in order to allow the researcher to produce unambiguous findings (Suanders et al., 2009). In this sub-section, the use of the qualitative study and the analytical techniques are justified through identifying the study’s approach, methodological choice and strategy.

5.3.1 Approach

It can be argued that this research follows an inductive approach since the research does not only explore the nature of corporate social reporting on a conceptual-abstract level prior to and after the Arab Spring in December 2010, but also attempts to understand the changes that might have occurred into this corporate practice, focusing on how the firms have used social accounting by looking at (a) what the main messages are, and (b) who the targeted audiences are through (c) what channels have been used to deliver the messages and reach the audiences.

In addition, it can be authoritatively suggested that this is an exploratory study since, firstly, it pursues new insights to corporate social reporting by asking questions to assess phenomena in the new light of the Arab Spring (Robson, 2002). Secondly, the nature of the research study is fixable and adaptable to changes, which focuses broadly on the subject of the research and then becomes progressively narrower

as the research progresses (Adams and Schvaneveldt, 1991). In a summative manner, the study adapts an inductive approach in order to explore incisively and rigorously the phenomenon of how the Arab firms restore their legitimacy and accommodate the new social values during and after the Arab Spring via corporate social reporting practices, with a subjective constructed ontology and epistemology, hence an interpretivistic research philosophy (Suanders et al., 2009).

5.3.2 Methods

Since the research has a focal question: “How does the corporate social reporting practice restore legitimacy and accommodate the new social values during and after the Arab Spring?”, it will be coherent and structured with a clear sense of direction to employ a qualitative methodological choice which can provide an in-depth analysis into the nuances of what people do and say as social actors (Myers, 2013). The study uses two principal research methods in order to answer the proposed research questions, namely (a) critical discourse analysis (CDA) as applied and developed by Wodak and Meyer (2015). (b) Semi-structured interviews with corporate managers and representatives of stakeholder groups in the Arab region.

Furthermore, the methodological choice of this research study can be justified by providing an argument that firmly places the qualitative choice as an essential to success in analysing the role of corporate social reporting in restoring the firms’ legitimacy and accommodating the social values during and after the Arab Spring since the qualitative analysis appropriately investigate the social nuances attendant to actions of people and the social context of these actions (Myers, 2013, Suanders et al., 2009). In contrast, the quantitative methodological choice is commonly adopted when an objective research ontology and epistemology is reasoned by deductive approach within non-socially constructed positivistic research philosophy (Myers, 2013, Suanders et al., 2009).

5.4 Data Collection: Choices, Scope, and Ethical Considerations

This study appreciates the fact that an academically consist research study shows a harmonious ontological, epistemological and axiological fit between the research objectives, the nature of its embedded analytical data, its data collection process and its eventual research analysis (Suanders et al., 2009, Johnson and Clark, 2006, Easterby-Smith et al., 2008). This section provides justifications for the use of the secondary data (social accounting materials that are present in CSR/ sustainability reports and annual reports) and the primary data (semi-structured interviews) through establishing connections between this qualitative inductive research approach, the research question, the research strategy, and the analytical utilization of data which is generated from both secondary and primary sources.

5.4.1 Data Choices: Secondary Reports & Primary Interviews

The nature of the central research question of “How does the corporate social reporting practice restore legitimacy and accommodate the new social values during and after the Arab Spring?” requires temporally bound, sequentially structured and in-depth evaluation of the sophisticated relationship between business and its society prior to and post the Arab Spring. Therefore, this research opted for the data choices of social accounting materials and semi-structured interviews (Suanders et al., 2009). Since the secondary data presents an opportunity to simultaneously embark on both cross-sectional and longitudinal analytical study with a minimal investiture of time and resources (Suanders et al., 2009), this study made use of the pre-existing social accounting materials that are available within CSR/ sustainability reports and annual reports. However, prior to analysis, the research evaluated the social accounting materials that were collated for overall and precision suitability through ensuring the reports are content-sufficient for the analysis, and convergent sourcing (Suanders et al., 2009).

Taking into account the fact that social accounting materials, which were collated from the firms’ CSR/ sustainability and annual reports, would be encumbered by any ambiguity regarding the transparency of the firms, and in order to overcome the absence of an interactive discussion and hence deeper explorations to the central research question, this research collected primary data using a semi-structured

interview technique with different interviewees' groups, representing the firms that produce these reports (senior managers) and the stakeholders that perceive and/ or influence the reports.

Convergent evidence helps strengthen the construct validity of case research study in (Yin, 2013). Thus, this study used several supporting auxiliary data sources to create an effective data triangulation within this qualitative research method. In exercising more than one method to collect data, the researcher guaranteed that the data sourcing process remains true to the interpretivist philosophy as the study allow for the validation of the research findings through the accurate cross-validation of similar perspectives presented by the triangulated data sources (Yin, 2013, Myers, 2013). Two auxiliary data sources were used: the firms' annual reports, which in a number of cases provide data on CSR activities, involvements and strategic plans alongside with the firms' financial performance that can add further context to the critical discourse analysis. These reports are available to download from the firms' website under the investor relations' section. Another source is CSR/ sustainability reports, which provide access to relevant social accounting materials and additional necessary background information that can lend detailed context to the analysis, these reports were collected from Global Reporting Initiative (GRI) database and the firms' websites.

Since both types of reports (annual and CSR/ sustainability reports) are essentially self-representative data sources (Yin, 2013), this study believes that by providing an analytical framework includes primary and sub-primary themes, which are derived from: (a) the CSR literature review and (b) longitudinal reading to annual and sustainability reports, these auxiliary data sources can provide systematically credible points of connections. Nonetheless, this research avoids the encumbrance of a non-selective sprawling data set that could risk the interpretivist approach through carefully endorsing the development of a concise data set by employing auxiliary data that can help produce a fully rounded holistic research analysis and findings (Yin, 2013, Myers, 2013).

5.4.2 Data Scope & Justifications

Having justified the reasons behind data choices on the highest level with regards to secondary, and primary data, and techniques that were used to gather this data, this study justifies in the following section the reasons behind its data scopes, the secondary and primary choices.

5.4.2.1 Secondary Data

The use of the secondary data aims to provide an in-depth qualitative analysis to social accounting materials that were published within the period of 2007 to 2014 by 12 Arab firms² (see table 7) operating in in the Arab region in four countries (Egypt, Tunisia, Jordan and Morocco), aiming to examine the developing practice of social accounting with regards to whether the production and utilisation of the reporting materials have been responsive to the political and economic changes in the region (the Arab Spring). In total the dataset covers 96 firm-year observations. The data for this study was collected from the firms' official websites, (annual reports were found under the financial PR section and CSR/ sustainability reports were found under the CSR section). Further, the study's timeframe (2007 - 2014) was chosen since (a) this period is recent and covers the main three eras of the Arab world (prior to the Arab Spring 2007 to 2010, transition period 2010 to 2011, and finally post-Arab Spring 2011 to 2014). (b) The first CSR Arab report was published in 2007, and (c) at the time of conducting this study a number of the examined firms have not yet published CSR disclosures and/ or CEO's statements for 2015 and 2016.

The research strategy of adopting critical discourse analysis (CDA) to study the social accounting materials within the annual and sustainability reports of 12 Arabic firms throughout eight years (2007-2014) can be justified through the following: firstly, the 12 firms were chosen from a wider range of Arabic firms (131) that have been identified to produce sustainability reports within the last 8 years

² The 12 Arab firms were selected based on the following selection criteria:

- a) The firm is listed in one of the four countries' stock exchanges.
- b) The firm has published CSR/ sustainability reports prior and after the event of the Arab Spring.
- c) The firm has adopted global CSR reporting framework (e.g. GRI).
- d) The firm's CSR/ sustainability reports are accessible.

(GRI, 2015). The sample was subsequently narrowed down to 12 firms by selecting the (a) listed, (b) large and (c) private firms, as they are independent and obligated to produce annual reports (see table 7).

Firm	Country	Industry	Employees	Management Factor*	Ownership Factor**	Total link
A1	Tunisia	Chemicals	1000	0	1	1
B1	Tunisia	Financial	1200	0	1	1
C1	Tunisia	Financial	2100	1	1	2
A2	Morocco	Financial	3700	1	0	1
B2	Morocco	Telecommunications	1100	0	1	1
C2	Morocco	Chemicals	2100	1	1	2
A3	Jordan	Financial	4200	1	1	2
B3	Jordan	Financial	3500	0	1	1
C3	Jordan	Financial	3600	0	0	0
A4	Egypt	Food	4800	0	1	1
B4	Egypt	Financial	1200	1	1	2
C4	Egypt	Telecommunications	1800	0	0	0

Table 7: Examined firms (source: compiled by the researcher, based on Bloomberg and Reuters, 2016)

- (*) Management factor: shows whether a link exists between firm's management and previous / current political regimes (e.g. a non-executive director hold (held) a political position and/ or related directly to one)
- (**) Ownership factor: shows whether any previous/ current governmental figures own(ed) directly and/ or indirectly shares in the examined firms.

Secondly, the use of multiple social accounting materials from several different firms across the Arab region, which has been affected by the Arab Spring, allow for a sound replication strategy since this research study longitudinally analysed the social accounting materials from 8 years at 12 firms, giving additional cross-sectional analyses of chronologically similar materials from different firms; hence allowing for more overall opportunities in analytical patterns matching (Suanders et al., 2009, Yin, 2013).

5.4.2.2 Primary Data

Following the critical discourse analysis (CDA) on the secondary data (CSR/ sustainability and annual reports), the researcher gathered primary data by interviewing (in-depth semi-structured interviews) internal management and external relevant stakeholder groups. Interviews are undoubtedly the core method for data collection in qualitative studies (Myers, 2013). The rationale behind these selections of the interviewees can be justified through the following points: (1) this research assumes that the senior managers of the Arab firms have significant influences on the firms' decisions regarding their operations and strategies, and hence a full awareness of the firms' social accounting. (2) Due to the official relationship between the firms and the governmental bodies through enacting new rules and regulations, and the direct and indirect impacts of the professional bodies by signalling the new changes, this research believes that the regulators and professional bodies in the Arab region play a substantial role in shaping social accounting. (3) This research study also assumes that universities and academics in the Arab region ultimately influence business behaviours and operations including social accounting through firstly, providing employees to the local business and secondly, conducting research and running business consultations. (4) It has been argued that NGOs and Civil Society Organizations influence social accounting, and also played a conspicuous role in the Arab Spring movements. Therefore, by interviewing this group, the research will collect data that could strongly finalise the answer of the research question.

5.4.2.3 Limitations and Justification of Interviews

One effective way could be used to explore the human perceptions and understanding with regards to a particular organisational behaviour that is conducting interviews with the targeted groups (Myers, 2013). However, this data collection method has been challenged as being "subject to the same fabrications, deception, exaggerations and distortions that characterize talk between any persons", and "although people's verbal accounts may lend insight into how they think about the world and how they act, there can be a discrepancy between what they say and what they actually do" (Taylor and Bogdan, 1984, p. 81).

Nonetheless, this study accepts the imperfections of its research methods as these imperfections similar to any other research methods. Yet, it could be argued that interviews provide more in-depth knowledge regarding an organisational behaviour through a cautious design of the interview questions and process. This could be enhanced through the Arab nativity of the researcher, which makes him familiar with Arab local language, culture and religion, thus the mind-set of the interviewees. Further, and since this research seeks the interviewees genuine perceptions, ideas and understanding with regards to the social accounting practice prior, during and post the Arab Spring, interviews method was considered a suitable method for engaging with the interviewees to gain and build the trust with them. It is significant to bear in mind that the interview questions were designed on the basis of the critical discourse analysis of the CSR/ sustainability reports. The following sections demonstrate in greater detail the procedures of preparing and undertaking the interviews, as well as the way the interview evidence was recoded and analysed.

5.4.2.4 Sampling Strategy

In order to answer the posed questions, this study interviewed 22 senior managers from 16 Arab companies, seven of which have already been selected in the secondary data. All 16 selected companies had been involved with social accounting practices.. In addition, 21 external stakeholders possessing expertise and experiences in the field of social accounting in the Arab region. The informants were chosen for two main motives: (1) interviewing senior managers is a direct and effective method by which to understand their perceptions and understanding of social accounting mechanisms, processes and changes (Myers, 2013). (2) The perspective of the external stakeholders on the Arab social accounting is crucial in justifying the responses of organisational managers and evaluating the effectiveness and usefulness of this corporate practice to promote organisational transparency and accountability practice (Burgoyne, 1994). Hence, gaining the perceptions and understanding of these two groups supplies this research with an in-depth and nuanced knowledge of the nature of social accounting by the Arab companies during significant political, economic and societal changes.

The choice of interviewees from the Arab companies was somewhat forthright as anyone who was (1) a senior manager, (2) involved in related social accounting decision-making process, and (3) in a company that operate in the Arab region and engaged in social accounting. Invitations were sent to those fitted the above-mentioned criteria and their contacts details were possible to obtain, although only interviews with nearly 15% of this sample was possible. Finally, 22 senior managers were interviewed with some vital personnel being interviewed twice. All the interviews were conducted in Arabic language, the mother-tongue language of the interviewees and researcher. The majority of the interviews were conducted via Skype or Zoom (video chat software), permitting a range of features that enhanced the interviews such as screen, documents and texts sharing, as well as ability to present PowerPoint's slides. The interviews lasted 40 to 135 minutes and some key informants were invited for a second round of interviews. The details regarding these interviews are summarised in the table 8 below. In total, 1740 minutes of interview were collated.

Position	Industry	Gender	Country	Date	Length (minutes)	Code
Executive Officer	Construction	Male	Egypt	12/11/16	48	ES1
Executive Officer	Banking	Male	Egypt	09/12/16	68	ES2
Non-Executive Director	Banking	Male	Egypt	15/07/16	92	ES3
Executive Officer	Aluminium	Male	Egypt	29/10/16	46	ES4
Chief Executive Officer	Insurance	Female	Egypt	05/06/16	50	ES5
Operating Officer	Banking	Male	Egypt	24/05/16	109	ES6
Operating Officer	Telecommunication	Male	Egypt	07/06/16	52	ES7
Financial Officer	Logistics	Male	Tunisia	30/09/16	55	TS1
Executive Officer	Banking	Female	Tunisia	13/11/16	130	TS2
Financial Officer	Aviation	Male	Tunisia	28/05/16	103	TS3
Company Secretary	Banking	Male	Tunisia	06/06/16	48	TS4
Non-Executive Director	Banking	Female	Tunisia	12/12/16	45	TS5
Company Secretary	Banking	Male	Jordan	15/06/16	89	JS1
Operating Officer	Telecommunication	Male	Jordan	20/07/16	115	JS2
Operating Officer	Telecommunication	Male	Jordan	21/10/16	75	JS3

Non-Executive Director	Banking	Male	Jordan	28/10/16	66	JS4
Executive Officer	Insurance	Male	Jordan	17/09/16	120	JS5
Executive Officer	Logistics	Male	Morocco	22/09/16	70	MS1
Company Secretary	Financial	Female	Morocco	08/11/16	63	MS2
Operating Officer	Insurance	Male	Morocco	05/11/16	135	MS3
Financial Officer	Construction	Female	Morocco	21/11/16	101	MS4
Executive Officer	Financial	Male	Morocco	03/08/16	60	MS5

Table8: The Interviewed Senior Managers

In order to pursue the opportunity to interact with as many as stakeholders possible with social accounting related/ Arab Spring related knowledge, invitations were sent to those who could be contacted via email, social media and phone, as well as a public invitation was posted on social media. Over 50 people responded directly to the invitations, and later 21 people were interviewed 17 via Skype and Zoom and 4 face-to-face communication format. The details regarding the external stakeholders' interviews are summarised in the table 9 below. In total, 1120 minutes of interview were collated.

Position	Company	Gender	Country	Date	Length (minutes)	Code
Director	NGO	Male	Egypt	21/10/16	32	EC1
Business Correspondent	Media	Female	Egypt	17/11/16	45	EC2
Professor	Academic	Male	Egypt	23/06/16	61	EC3
Director	Consultancy	Male	Egypt	07/10/16	31	EC4
Deputy Director	NGO	Female	Egypt	14/05/16	33	EC5
Director	Consultancy	Male	Tunisia	02/05/16	73	TC1
Senior Executive	NGO	Male	Tunisia	16/05/16	35	TC2
Researcher	Consultancy	Male	Tunisia	08/09/16	37	TC3
Business Specialist	Media	Female	Tunisia	22/10/16	87	TC4
Professor	Academic	Male	Tunisia	06/05/16	69	TC5
Marketing Director	NGO	Male	Jordan	15/05/16	32	JC1
PR Director	Consultancy	Female	Jordan	20/11/16	30	JC2
Director	Consultancy	Male	Jordan	24/05/16	59	JC3
Researcher	NGO	Female	Jordan	28/06/16	77	JC4

Senior Executive	NGO	Male	Jordan	29/09/16	50	JC5
Associate Dean	Academic	Female	Jordan	06/10/16	44	JC6
Chartered Accountant	Consultancy	Male	Jordan	26/08/16	80	JC7
Deputy Director	NGO	Male	Morocco	31/08/16	47	MC1
Professor	Academic	Female	Morocco	17/10/16	42	MC2
Deputy Director	NGO	Male	Morocco	14/10/16	90	MC3
Business Correspondent	Media	Female	Morocco	30/10/16	67	MC4

Table 9: The Interviewed External Stakeholders

5.4.2.5 Interview Questions Design

Each interview was designed to last between 45 to 90 minutes, offering a relaxed environment for the interviewees to share their experiences and opinions by speaking in their native Arabic language, allowing for further elaborations and explanations. A series of key questions within three sections followed by probable prompts was designed and developed according to (a) the conducted critical discourse analysis on social accounting materials, (b) the extant social accounting literature with various theoretical explanations for social accounting in different contexts, and (c) the particular contextual factors of the Arab Spring and organisational characteristics. The detail of the interview protocol is provided in the Appendix B & C. The first section pursued detailed information about the background of the interviewees and their affiliations and overall perceptions on social accounting and the Arab Spring. In the second section, the interviewees were asked to evaluate their social accounting activities, involvements and reporting prior to and after the Arab Spring, and then tailed questions could be asked to clarify any differences in their social accounting. The final section focused on the influencing factors of social accounting.

5.4.3 Ethical and Political Considerations

This study is carried out under the ethical approval guidelines of Aston Business School. Firstly, the study utilises discourse analysis on secondary data that collected from the firms' sustainability and annual reports. Therefore, this study constantly considers the ethical principles of Aston Business

School's research ethical guidelines in the issues of free access availability of data and the appropriate representation of participants. Finally, since the research uses an interview technique as a data collection method, the cover sheet of interview questions contains detailed information regarding the research subject, confidentiality and anonymous assurance. Along with the covering letter, a consent form was provided to all the interviewees. Therefore, all the participants were insured by the anonymousness of their identity, enabling the participants to provide the information of their experience without concerns of information exposure to any person or institutions.

5.5 Data Analysis: Techniques, Procedures and Limitations

In this subchapter, a map of the data analysis process is provided through concisely explaining how the research synthesised the sampling techniques and its procedure, which are in cogent alignment with its research philosophy, approach, methodological choice and strategy.

5.5.1 Critical Discourse Analysis

In order to understand discourse in the Arab corporate social reporting as constative and constructive of organisational reality, the analysis focuses on how the narrative within this linguistic space (re) produce in line with the changing political and socio-economic landscapes. Here I use Wodak and Meyer (2001) three dimensions frameworks: content/ topic, strategies and linguistic means. The first dimension of this discourse-analytical approach is to ensure that the primary process included an in-depth reading to the documents to capture the prominent topics, hence initiating a thematic analysis across the documents (Wodak and Meyer, 2015). Therefore, the gathered data was uploaded into NVivo software in order to facilitate this early stage of the analysis. ,organising the data within themes and sub-themes. Considering the main classifications that have been identified in the social accounting literature, (see for example, Belal and Cooper, 2011). Following on, sub-themes were classified within the main categories with regards to:

1. Identifying current/ potential issues within the main category

2. Engaging in social accounting to tackle the identified issues
3. Drawing social accounting strategies

Developing these (sub) classifications broadened the scope for the researcher to examine the following:

- i. How texts and visual media within the reporting materials are structured/ and whether the structures of the reports were altered in response to contextual changes.
- ii. How the themes and sub-themes are connected (a) horizontally –to the internal contextual factors within the firms and development of these connections within the study’s timeframe- and (b) vertically –with other Arab firms and the political and economic context.
- iii. The development and degree of reporting within (sub) classifications, as well as identification of absent and emerging topics/ areas.

This initial process of the analysis paved the path for the researcher to make sense of the collected contents in relation to managerial practices over the study’s time and space through following consistent thematic patterns across these contents (Wodak and Meyer, 2015, Fairclough, 2003). For this purpose, the study used an analytical technique derived from Wodak and Meyer (2001) critical discourse analysis (CDA) framework, which includes three dimensions: (1) content/ topic, (2) strategies and (3) linguistic means.

Flagging the prominent topics in each (sub) category facilitates the following analysis stage in detecting the construction of these topics when dealing with contextual changes (Arab Spring), concerning the existence (frequency and structure) and absence of prominent topics. Next, the analytical focus is shifted down to a linguistic level, paying attention to different language usages. This process of lexical analysis is aimed (a) to establish an understanding of the links between the various used linguistic elements, and (b) to capture direct and indirect meanings amongst sentences, phrases, clauses and lexes (Wray, 2005). Developing such strategy (procedure and framework) to conduct this study aids in (1) reducing bias and bringing nomological validity as the pre-developed strategy dealt with the study’s issues and tasks under a uniformed procedure (Wodak and Meyer, 2015). (2) Simplifying multifarious reporting matters such

as isolating transcripts from the gathered data and associating them to the firms' internal practices and external effecting factors.

5.5.1.1 Content/ topic

To start demonstrating the numerous prominent issues in the collected documents, I distinguish between seven semantic macro-areas that associate to the discursive construction of the Arab Spring in the social accounting disclosures that on the bases of on the basis of (1) corporate social reporting literature in advanced and emerging economies, (2) the socio-political context of the region, and (3) the knowledge of the researcher regarding social accounting related issues in the Arab region.

1. The narrative of a collective responsibility and accountability culture: this topic can be identified with the help of highlighting the following main areas: (a) endorsement of corporate responsibility and accountability, (b) recognising social accounting -related issues.
2. The narrative of a collective stakeholder engagement: this topic is prominent to proxy stakeholder involvement in social accounting issues.
3. The discourse of a social development: this deals with discourse of social projects and community involvements
4. The discourse of a human development: this topic considers discourse of human development projects and employment training programmes.
5. The discourse of a sustainable development: this deals with discourse of environmental and sustainable issues.
6. The discursive construction of a power management and building: this classification considers various discourses that are used in the contents of these reporting materials to emphasise power and dominance in firm – stakeholders' relation.
7. The discursive construction of 'the Arab Spring': the final topical main focus is on national uprising movements, metaphorically speaking, on the 'Arab Spring' and the resulting social, economic and political consequences.

5.5.1.2 Strategies

The second principal component involved in this critical discourse - analytical approach- is the strategies incorporated in the discursive structure, transformation and perpetuation of the Arab social accounting with regards to the implications of the Arab Spring. Generally, using the term ‘strategies’ refers to groups of actions by the Arab firms in the forms of plans to achieve explicit and/ or implicit targets. This study distinguishes between three types of macro-strategies:

1. Constructive strategies: those linguistic acts, which are used to ‘build’ and establish a specific opinion about the Arab spring and its implications in the Arab social accounting materials. These strategies are principally linguistic procedures, which are employed as persuasive devices to help either (a) invite identification or solidarity with the Arab Spring and the new changes or (b) implies distancing from and marginalisation of the Arab Spring.
2. Transformation strategies: attempting to transform the contents of the Arab social accounting materials to fit within the new context and newly established opinions.
3. Preservation strategies: the continuity of supporting the adopted opinions through justifying and legitimising what one might consider controversial and problematic acts.

5.5.1.3 Linguistic means

The final primary element involved in this study is the various linguistic forms included in discursive construction of the Arab CSR reporting materials, focusing on argumentation and syntactical means, which express unanimity, similarity, variances, individuality, continuity, transformation and sovereignty.

5.5.2 Semi-Structured Interviews

The analysis of the interview started immediately after the interview is conducted, where each interview was transcribed in Arabic as conducted and later translated to English. Analysing the primary data involved a careful and close reading of the transcripts, giving each interview a frame of reference:

“firm’s profile”, according to Miles and Huberman (1994), who suggest that qualitative data can be analysed through themes. Therefore, this study made use of NVivo to code the identified themes, and hence organised the data that was collated from the conducted interviews using the coding labels into the primary and sub-primary themes (Bryman and Bell, 2015)

The primary and sub-primary themes were initially identified in the light of the research question and interview layouts, where the former was designed based on the previous corporate social reporting literature. However, these themes (primary and sub-primary) were eventually refined and revised in order to be consistent with the collected data, taking into account any emerging and absent themes.

This research study initially identified the following three themes:

- I. Perceptions: this theme comprised the attitudes of the interviewees from the social accounting and Arab Spring and their standing points. Thus, the main theme was divided into two sub-themes (a) the social accounting perceptions and (b) the Arab Spring perceptions.
- II. Corporate social reporting: under this theme came the thoughts of the interviewees on the activities, involvements and reporting prior to and post the Arab Spring. The two sub-themes that were derived from this primary theme that are: (a) social accounting prior Arab Spring, and (b) social accounting post Arab Spring.
- III. Affecting factors: this theme included factors that might result in an increase or decrease in the level of the corporate social reporting prior to and post the Arab Spring. The probable divisions to this main theme can be (a) increasing factors, and (b) decreasing factors (before and post the Arab Spring).

5.5.3 Analytical Limitations

The research study has three noted potential influences that are beyond the control of the researcher, the first two with regards to the discourse analysis, while the final point sheds the light on the interviews.

Firstly, the finite number of the firms and time period under feasible analysis could be a potential limitation. The second limitation of this research study would regard the use of the annual and sustainability reports disregarding the corporate traditional and social media. Although the 96 documents (annual and sustainability reports) that were gathered from 12 firms during 8 years can be said to produce valid results within the available research time, this study paves the path for future research to consider the materials, which are available on the corporate and social media, using the same or different sample.

Finally, the language limitation ought to be considered since the interviews were mainly conducted in the Arabic language, as it may facilitate a relax environment to interviewees. However, the stage of translating the interviews' transcripts consumed time and there is also the potential difficulty in trying to identify the English language equivalents of some of the Arabic expressions used.

5.6 Conclusion

In this chapter, I have attempted to identify how the research achieved construct, external and internal validity in the design of the study by associating the data choices, data scope and the analytical techniques respectively. In addition, this assignment endeavours to provide an illustrative background for understanding the dynamics of the research through rationalising the use of both the discourse analysis and semi-structure interviews in order to answer the research question meticulously.

Chapter Six: Social Accounting and Reporting in the Context of Arab Spring

6.1 Introduction

The aim of this chapter is to elaborate on the way to which the Arab Spring and its accompanied political, economic and societal changes influence the social accounting disclosures in the context of the Arab Spring region. The empirical investigation is based on a critical discourse analysis of social accounting disclosures of 12 Arab companies published between 2007 and 2014.

6.2 Corporate Social Reporting Prior to the Arab Spring [2007 - 2010]

This section provides an overview of the corporate social reporting practices in the Arab region prior to the Arab Spring, during the period (2007 - 2010), the structures, volume (details) and the use of visual media and metaphoric items in the reporting materials had changed with varying degrees as outcomes of a number of factors – in this stage of the study – three factors are identified: (1) the reporting learning process, (2) the implementation of global CSR/ Sustainability reporting guidelines, and (3) the targeted stakeholder groups (reporting audiences).

6.2.1 Learning Corporate Social Reporting

The progression of the reporting practices could be partially explained through the concept of the learning process, which results from previous experiences and change is of a rather incremental order (Miner and Mezias, 1996). The majority of the examined firms, 10 out of 12 firms, reported limited social accounting contents in 2007 and 2008 annual reports in comparison to the contents that were published after 2008, dealing thinly with a few social and environmental accounting topics (human resources, environment and education) under CEOs strategies and/ or visions statements. In the minority of the cases (three cases) social accounting contents were reported under a 2-4 pages separate section. However, these contents have remarkably become more organised and detailed since 2009, covering wider range of social accounting areas.

Further, by looking at the level of detail and presentations of information reported on the same/ similar social accounting topic horizontally (in comparison to other firms) and vertically (within the same firm)

through the study period, two forms of learning could be identified: first, self-learning where CSR reporting improved due to the firms' own previous experiences of reporting CSR contents. Second, the exposure learning, where the learning of the reporting occurs by being exposed to other firms' experiences of social accounting reporting. For example, we can see how this is achieved by looking at how the social welfare topic was reported in the same firm in 2008 and 2009:

Text, B3A, 2008	Text, B3A, 2009
<p><i>"The Bank positively contributes towards the improvement of social welfare by providing ongoing assistance to various humanitarian organisations. Arab Bank is a generous benefactor to the local communities in which it operates, especially in Jordan."</i></p>	<p><i>"Arab Bank has continued to be active in sponsoring educational, cultural and medical institution through financial support for universities, schools, hospitals, youth centers and cultural centers as well as non-governmental organizations. Arab Bank also participated in its first career fair, which was held at the Jubilee School, with the aim of introducing students to the Jordanian labor market and its requirements and needs, as well as raise awareness of students with regard to vocational education, especially in light of current economic challenges. In addition, Arab Bank provided advice and counseling to the students about educational disciplines and requirements during the stages of secondary school and university in order to qualify for careers in the Arab Bank and to ensure a promising future."</i></p>

Table 10: Social welfare topic reported between B3A (2008 and 2009).

Reading the above both quotes and knowing that they reported the same activity (social welfare), which did not practically change between 2008 and 2009, one could observe that the level of detail and information, in 2009, prominently increased. For instance, the firm B3 moved from disclosing the nature of activity and generic beneficiaries by reporting *"various humanitarian organisations"* in 2008, to

further disclosing detailed beneficiaries by mentioning “*universities, schools, hospitals, youth centres and cultural centres as well as non-governmental organizations*” as well as stating the aims and challenges of the reported activity.

Besides, the structure and presentation of the reporting materials continued to progress with regards to the level of detail and use of visual media, even though the reported activities remained at parallel levels. For instance, the firm B3 inserted, along the text quoted above in 2009, a photo of their employees (see below) taking part in a CSR programme; while this type of photo was entirely absent in the previous reports despite the existence of the same CSR programme.



Figure 7: B3A, 2009 employees talking part in a social project

6.2.2 Globalisation of the Arab Corporate Social Reporting

Another effecting factor is the implementation of the global CSR and Sustainability reporting guidelines such as AA1000, SA8000, UN Global Compact, GRI’s sustainability reporting guidelines and ISO. The examined firms started to adopt one or more of the global CSR and Sustainability reporting guidelines at a point of time between 2007 and 2011, shifting the structures and presentations of the Arab social accounting contents from following basic and local frameworks to be suitable for global frameworks. This turn in the reporting broadened the scope for stand-alone CSR/ Sustainability reports, covering new areas and topics. However, the implementation of these global guidelines appears to have different means as the Arab firms perceived these guidelines differently. Arab firms could appreciate the

adaptation of a global framework as a method of reconstructing the reported contents to achieve a global recognition; we can see how firm A4 stressed this view:

“We succeeded in matching our Sustainability Flower with the GRI standard as well as with the ten principles of the UN Global Compact. For the year 2011, we are planning to focus on further developing and revising our reporting in accordance with the Sustainability Flower. Also we want to explore further potential to align our reporting to the recently published ISO 26000 guidelines” (Text A4S, 2010).

Referencing GRI, the UN Global Compact and ISO in this context gives a sense of commitment to achieve outstanding global practices with regards to environmental and social involvements. This equally sends a signal to the readers of this statement that the firm is compatible with national standards and applying an internal framework, which is well designed as it succeeded in fitting within the GRI standards and accomplished ten principals of the UN Global Compact. However, closing the statement with a target to be achieved by the end of the following year gives a sense of assurance that the firm takes the CSR and sustainability reporting genuinely, but this equally shows that the firm has identified gaps in their practices, which need to be addressed to achieve a set of international standards.

In short, connecting the firm’s CSR and Sustainability reporting to the UN and GRI’s standards and having an objective to be connected to ISO establishes a relationship between the firm’s CSR content and the values which these international bodies represent, (transparency and accountability). For instance, making a reference to the UN Global Compact is a communicative resource that adds value to the statement and gives legitimacy to firm’s activities by ordering semantic content (Porter, 1986).

Another way that the Arab firms perceived the implementation of the CSR and Sustainability global standards as a distinctive competence, which is recognised and assured by a global body, can be observed in the view expressed:

“With the development of our sustainability strategy and publication of this report, we are proud to be taking our first steps in creating our sustainability advantage. In creating this report we used the most widely-recognized global guidelines for sustainability reporting, the GRI G3, established by the Global Reporting Initiative (GRI). This report has also been GRI checked and confirmed as a level B report” (Text C3S, 2010).

Introducing the first Sustainability report, which complied with the GRI G3, the firm C3 linked the publication of their report with the development of the firm’s sustainability strategy and the achievement of new competence. The statement references the GRI as ‘the most widely-recognized global guidelines for sustainability reporting’ using two formats: the full name ‘Global Reporting Initiative’ and the acronym ‘GRI’ referencing a sustainability reporting framework that has been complied with and an assurance agency that has checked and confirmed the contents of the report. From an inter-textual lens, reference to the GRI in these different forms gives a sense of the significance of the firm’s sustainability strategy and the claimed sustainability advantage. Further, intra-textuality deals with direct and indirect links within a text to identify the targeted message (Fairclough, 2003). For example, endorsing the GRI as the best available sustainability reporting and assurance frameworks, the firm ultimately gives a validation to their report, its contents and any claims of achievements.

Although the introduction of the GRI framework marks a shift from what it used to previously report, the firm acknowledged this introduction as a natural progression of their CSR and sustainability strategies, giving a sense of authentication to what was previously reported and further integrity to what is currently reported, this view can be observed in the below CEO’s statement of the B3 firm:

“The Bank demonstrates additional transparency by communicating non-financial information through the Sustainability Report, which is an annual report first published covering the 2010 calendar year and using the Global Reporting Initiative (GRI) G3.1 guidelines, including the financial sector supplement. This year the Bank’s report includes disclosure of its position and performance on all relevant GRI indicators” (Text B3S, 2012).

The firm establishes an indirect link between the sustainability report and their reported financial information/ financial performance in an attempt to give a sense of credibility to a non-related GRI area (financial information) by referencing GRI as a global reporting framework, which recognised the reported contents in what the firm called ‘the financial sector supplement’. Thus, establishing such a link gives the firm a managerial gain in adding a global rectitude to their non-CSR reporting contents in order to influence the stakeholders who might be critical of the firm B3’s financial performance. Equally important to highlight in the above statement is that the claim of demonstrating ‘additional transparency’ to the firm’s reporting activities is by publishing this ‘non-financial information’. Associating the word ‘additional’ to transparency in this context gives an impression that the firm has a relatively high level of transparent practices. Both cases could be comprehended and the indirect messages exposed through the concept of intra-textuality, which deals with links that exist within a text. In accomplishing this, the firm uses narratives featured in a particular text to give logical appeal and coherence to such text in a context (Fairclough, 1992).

On the other hand, the implementations of the CSR and Sustainability reporting guidelines are perceived by the Arab firms as a gateway to approach local/ national issues through an international lens, providing a sense that the CSR and sustainability contents of the firm are taking a different dimension. This is instantiated in the text below:

“It is about building content, substance and structure much of which has been inspired and guided by the UN Global Compact principles that have comprehensively summed the essence of human rights, labour laws, environmental and anti-corruption guidelines” (Text B4C, 2008).

In the above report by the firm B4, an attempt is made to associate the introduction of the UN Global Compact to a new era of CSR reporting that tackles issues that were never reported prior to the introduction of these global standards. The underlying message from the above citation is that the firm is committed to take on board challenging issues such as human rights and anti-corruption matters, whilst making such statement at an earlier time (2008) and raising these issues could be seen as a

leadership movement. This is a potent approach of setting an agenda for political leadership and governance in the Arab countries, emerging to have an opposite political stance to the mainstream (the Arab regime), although the implementations of these global standards were (in) directly introduced through government signalling tactics.

In short, distancing the firm's movement in implementing the UN Global Compact from the mainstream anticipations (Arab regime), in addition to the use of the word 'building' in reference to new contents and structures, gives an impression that the firm endeavours to position itself as a CSR and sustainability pioneer, showing commitment to achieve the challenging targets. Further, referencing the UN in this context transfers whatever values the UN represents to the firm's reported contents.

6.2.3 Addressing the Old Audiences

Prior to the Arab Spring in late 2010, the social accounting reporting progressed from reporting brief contents (2-4 pages) of the firms' philanthropy activities to those confirmed with a number of global CSR and sustainability guidelines. Despite the implementations of these global guidelines, the social accounting contents appeared to improve with regards to linguistic means. Some of these improvements can be exemplified in the below citations:

"Our donation will be utilized for the renovation of this under-equipped hospital, including an X- ray unit and a dentistry unit" (Text B4A, 2007).

Three years later, covering the same activity, the firm reported the below:

"Seeking to enhance the quality of health and nutritional services in Egypt, CIB has made donations on a stand-alone basis over the past ten years. Observing the positive impact these donations have had on the lives of children in Egypt, the Bank recently moved towards more effective, sustainable initiatives and in May 2010, established the CIB Foundation as a non-

profit organization dedicated to enhancing health and nutritional services to underprivileged children in Egypt” (Text B4A, 2010).

Considering (a) the time difference (three years) between the above two citations and (b) the activity that was reported, two changes in the linguistic means’ elements can be identified. First, ‘the choice of words’ where the firm B4 employed the word ‘utilized’ in the 2007’s statement to report on a medical donation activity that had been done for seven years, giving a sense of effectiveness with references to purchasing medical units. Whereas whilst reporting the same activity in 2010, the firm used the words ‘made’ to account the CSR action and ‘enhance’ to describe the purpose of the action, providing further details with regards to (1) the history of the CSR activity and (2) the implications of the activity on the targeted beneficiaries.

Second, ‘the choice of grammar’ where the same donation activity was reported differently in the above statements regarding the use of grammar. The firm B4 used future tense in 2007 to report on the activity ‘Our donation will be utilized’ giving an impression of possibility rather than certainty, while the firm in 2010 used the present perfect tense to report on the same activity ‘CIB has made donations’; this tense generally is used to describe an action that started in the past and continues in the present giving a sense of certainty rather than possibility.

Looking at the statements above from a linguistic lens, precisely, the choice of words and the choice of grammar, a number of observations can be made with regards to the CSR reporting advancement. First, power and self-representation, the firm managed to advance its style of reporting to restructure the content and portray itself as a leading player in social accounting reporting, although the activities remained fairly constant. Second, the targeted stakeholders groups, it appeared through the collected data prior to the Arab Spring that the targeted audiences of the reporting were left unaltered, although the degree of details had increased dramatically within three years, which could be a response to the demands of the same stakeholder groups (government and shareholders).

Nonetheless, the larger proportion of the collected Arab firms' artefacts had dealt with the basic four CSR areas by the end of 2010, (human resources, environment, society and products and services), addressing different groups of stakeholders, such as regulators, employees, shareholders and societies, with varying degrees of detail based upon their respective power status to the firm. In addition, the Arab firms appeared to explicitly recognise the presence of their stakeholders, see the statement below:

“Recognizing the importance of addressing all of our stakeholders’ expectations, Arab Bank has expanded its communications to include a wider range of topics in 2010. The Bank undertook an internal stakeholder mapping exercise in order to identify stakeholder expectations from the Bank’s perspective, and from this, has created the Arab Bank sustainability framework.” (Text C3S, 2010).

Beyond using ‘in order to’ formation as above to self-justify a newly introduced concept to the firm’s social accounting contents, it gives a sense of necessity to take this exercise and create ‘the sustainability framework’. Although the statement above uses the word ‘importance’ to describe the introduction of new topics into the report to meet what the firm called ‘our stakeholders’ expectations’, the narrative of the report did not distinguish between these groups regarding the respective power status to the firm, as the figure 5 below demonstrates this:



Figure 8: stakeholders map (source: C3S, 2010)

Figure 5 shows that the stakeholders groups' bubbles are positioned at relatively the same distance from the centre, giving an impression that the groups have identical power relations and influences.

6.3 Corporate Social Reporting Post the Arab Spring [2011 - 2014]

This section provides an in-depth analysis of the corporate social reporting practices in the Arab region following the Arab Spring, during the period (2011 - 2014), the structures, volume (details) and the use of visual media and metaphoric items in the reporting materials had changed with varying degrees as outcomes of a number of factors – in this stage of the study – three reporting areas are identified and focused on: (1) the presentation of the Arab Spring event in the reported contents, (2) the reporting strategies, and finally (3) the linguistic utilisation to communicate with newly empowered stakeholder groups.

6.3.1 Reporting the Arab Spring

Corporate social reporting had dealt with the Arab Spring event with different reporting tools and varying extents. In fact, the political, economic and societal changes that accompanied the event of the Arab Spring seem to have superficial impacts on the Arab CSR and sustainability reporting, while the underlying driver of these implications is the firms' political standpoints from the Arab Spring. Later, this chapter deals with how the Arab firms position themselves with regards to the different stages of the Arab Spring, but this section deals with the implications of the Arab Spring on reporting patterns with regards to (a) the need of covering and/ or disregarding (new) topics in the CSR reporting, (b) the need of (dis) communicating with (new) powers, and (c) the need of changing the language.

Initially, understanding the implications of the Arab Spring on the reporting patterns in the region requires the researcher to identify expressions that the Arab firms used solely and/or interchangeably to refer to what this research calls the 'Arab Spring'. Looking at expressions used to describe the Arab Spring event gives an initial sense of how the firms perceived this event through the nature of the expression (Wodak and Meyer, 2001). The collected reporting materials expressed three stances from

the event: (a) pro-Arab Spring, (b) anti-Arab Spring and (c) neutral stance, using the following terminologies referring to the ‘Arab Spring’: (1) Arab Spring, (2) revolutions, (3) turmoil, (4) January revolution ‘in the Egyptian case’ (5) political movements, (6) political/ economic changes, (7) change and (8) Arab revolutions.

Observing the CSR and sustainability reporting patterns in the region, the Arab Spring event appeared to have a sharp and immediate impact with regards to the presence of the political leaders’ portraits on the opening pages of the firms’ reports.



Figure 9: Ousted Tunisian President Zine El-Abidine Ben Ali (source: firm C1 Annual report, 2008)

In Tunisia and prior to the Arab Spring, portraits of the ousted President Zine El-Abidine Ben Ali, which were normally accompanied with citations from his political speeches, (see figure 6), entirely disappeared from the annual reports published after 2010 and replaced with a blank page. The Jordanian

firms continued to portray their political leader (King Abdullah II) in their annual reports, and after the event of 2010/11 these firms started to show the picture of Prince Hussein Abdullah (Crown Prince), while the CSR and Sustainability reports, with an exception of one report (C3S, 2014), did not expose the political leader and/ or his son.

Further, the Egyptian and Moroccan firms have not portrayed the political leaders on the opening pages of the reports prior to and/ or after the Arab Spring. However, prior to the Arab Spring, attempts were made by these firms to associate some social accounting contents with figures of the political regimes (see figure 7), whilst these attempts were entirely absent after the Arab Spring event despite existence of governmental CSR programmes and the newly elected political leaders.



Figure 10: Ministry of Investment meeting regarding business solutions for human development (source: A4S, 2008)

Re-designing the annual and CSR reports for these firms with regards to structures and multimedia reflects a behaviour and character change as it has been previously argued in the accounting literature that annual reports have been improved to incorporate practices and methods to expose the personality of the firm (McKinstry, 1996) and shape the firm's image while communicating with their different audiences (Preston et al., 1996, Campbell et al., 2009). These reports can therefore be perceived as an ideological device that promotes the firm's policies, beliefs, practices and attitudes (Tinker and Neimark, 1987). Moreover, a number of conclusions could be drawn from the above-mentioned cases; firstly, omitting the presidential portrait and/ or political personals from the annual reports in Tunisia and Egypt without giving comments for doing so or replacing this portrait with a national and political symbol represents an impression of ambiguity to the firm's vision and political stance, whilst other firms hosted in their reports symbolic images for the Arab Spring stressing their political stances, (see for example figure 8).



Figure 11: Thousands of people in Tahrir Square (source: A4S, 2011)

Secondly, the distinctive addition to the political leader's images in the Jordanian annual reports is the image of the Crown Prince (the future king of the country), sends a vibrant message that the firms support the political regime, going against the basic demand of the Arab Spring of transferring the political power to the people.

On the other hand, the areas that were covered by the social accounting contents mainly remained the same after the Arab Spring event in terms of structures and positions, although the vast majority of the firms admitted the consequences of the event in the CEOs' statements with regards to political, social and economic matters.

“Moreover, the Arab Spring and its ensuing political, economical, and social upheavals, has changed the status quo of the entire region. We cannot deny the economic difficulties faced by Jordan during the past few years and the consequences these have had on aspirations of achieving economic reform. The Arab Spring and the many social and political changes it has engendered have made it difficult to predict the economic outlook of the region” (A3A, 2011).

Recognising the change in the political, economic and social landscapes of the region within the CEO's letters in annual and/ or CSR reports gives a sense of commitment to participate in resolving the identified issues and challenges and thus in-depth alterations to social accounting areas that the firms cover in the reports to adopt these changes. However, the reporting materials remained rather similar to the materials reported prior to the Arab Spring with regards to structures and topics, although the Arab Spring consequences were used in a number of cases to justify bad news by the firms, as could be perceived in the statement below:

“The capital market, like most other markets in the Arab world, was affected over the course of the previous year by the turmoil that accompanied the Arab spring, in addition to the effects of current instabilities in the global and European markets, particularly due to fears caused by the sovereign debt crisis suffered by a number of European countries” (A3A, 2011).

Referencing the world “turmoil” and the sovereign debt crisis gives an impression of a regional crisis situation where the Arab spring event comprises a significant part. This statement was used to introduce bad news regarding a reduction in their financial performance and an expectation of continued drop.

Nevertheless, dealing with the Arab Spring event and its effects within the CSR and sustainability reported contents, one could recognise the emergence of a new language in terms of the CSR contents' structures and designs through a method of re-wording the terms and words that represent these contents.

This is another area where the reporting patterns have been touched with the Arab Spring, encouraging the Arab firms to revisit the used language that presents the CSR contents in their annual and CSR reports. This is exemplified in the table below:

CSR Area	Prior to the Arab Spring	After the Arab Spring	The Arab Firm
Human Resource	Employees	Our People	A4
	Employees	Our Employees/ Partners	C3/ B2
Social Evolvments	Community	Our Community	A4
	Local Community	Our Community	A2
Environment	Environmental Responsibility	Our Environment and Product Responsibility	A4

Table 11: terms and words representing CSR areas prior to and after the Arab Spring (source: created by the researcher, 2016)

Understanding that corporate social reporting could be used as a communicative instrument to manage the firm's relationship with the stakeholders (Bebbington et al., 2008a) exposes the Arab firms' underlying motive to re-word the expressions that represent the social accounting topics. Further, re-wording these expressions shows a change in the firm connections and approaches, taking into account that these firms have/ had fairly close connections to the previous/ current political regimes in forms of ownerships and/ or managements. Therefore, when the firm addresses their employees within the human resource section as 'our people' and/ or 'our partners' instead of 'employees' gives a sense that the firm has changed their approach towards the employees and an attempt to establish a new connection with them has been made. Equally, the Arab firms appeared to change the linguistic to speak to different stakeholders groups, who used to be marginalized prior to the Arab Spring such as the local community and environmentalists, using rather involving expressions, e.g. 'our community' and 'our environment' that gives an impression of an attempt to establish a new correlation form with these groups and providing relatively more details regarding the related project, which can be confirmed in the below statement:

“This commitment to our community extended to our product lineup in 2011 with the launch of “CD El Kheir” to facilitate donations to charity organizations through the Bank. As part of its ongoing charitable responsibility, CIB has moreover expanded its Fundraising Services to more than 30 NGOs with the aim of providing them with financial services that will enable them to support those in need” (Text B4S, 2011).

A similar linguistic technique used to re-connect the firm A4 to their employees that could be found in the statement below:

“We believe in our employees and staff and regard them as the company’s most important assets. We are proud to have developed a robust mechanism over time for attracting the good caliber workforce that we need, and to have developed a system that safeguards their interests and builds their capacities” (Text A4S, 2011).

Re-presenting the CSR contents, which related to those stakeholders’ groups, using pronouns such as ‘we’ and ‘our’ to portray inclusiveness and democratize discourse of sustainability and stakeholders’ engagement (Fairclough, 1992). Despite the Pronominalisation argument of Fairclough 1992 that the use of ‘we’ and ‘our’ covers power distance in the background, the firms A4 and B4 referred to their employees and community as ‘them’ in the same statements after introducing these stakeholders’ groups as ‘our’. The use of the pronoun ‘them’ has been designated as an indication of elimination rhetoric in both political and social engagements (Kress, 1990). Nevertheless, the use of conflicted pronouns in the same statements could be due to the long used communicative framework prior to the Arab Spring and attempts to establish a new one as result of the political and social alteration within the firms’ working and investing environments.

6.3.2 Reporting strategies of the Arab Corporate Social Reporting

Building on the illumination provided in the previous sections on the reporting patterns, and the alterations that occurred to these patterns during the study period (2007-2014), this part examines how the Arab firms represent themselves within the social accounting reporting materials and whether these reporting contents have been strategically designed and constructively structured (a) to demonstrate the

firm's position regarding the social accounting activities and engagements, and (b) to deliver and manage the desired corporate image with regards to the firm's political, economic and societal roles. Further, this part relies on the second dimension of Wodak and Meyer (2001) discourse analytical framework, which looks at the strategies that are incorporated in the discursive construction of the firms' artefacts (reporting contents). One way through which the procession of the reporting strategies unfolds is via the exploration of the managerial attitudes and motivations that can be observed in the firms' artefacts (Unerman, 2000a) during the study period (2007-2014), considering the Arab Spring event. Therefore, three comprehensive strategies have been identified within the Arab reporting materials during the periodic phases of this study.

6.3.2.1 Constructive Strategies

Despite the fact that Arab firms have been producing social accounting disclosures at different detail levels and volumes through annual and CSR/ sustainability reports since 2007, a number of communicative and linguistic acts (strategies) can be identified through looking longitudinally at these CSR reporting contents, which was described by (Van-Leeuwen and Wodak, 1999) as a process to deliver a specific corporate image to the readers.

The first strategy to be examined in this regard is the moralisation strategy where the Arab firms offer a moral basis to validate their reported social accounting engagements. One way of understanding this group of the strategic communicative acts is by considering that firms are expected by their stakeholders to engage with sustainable developments as being responsible organisations within a wider framework of moral obligations (Laine, 2005), although other accounting scholars argued that CSR and sustainability reporting's nature of being voluntary is restricting the effectiveness of moralisation approach to act as a constructive mechanism to validate the CSR contents (Gallhofer and Haslam, 1997, Masquefa et al., 2017, Gallhofer, 2017). Nonetheless, the analysis of the collected data shows different forms of the moralisation strategy with regards to (a) cultural based linguistic acts, (b) religion based linguistic acts and (c) global ethics based linguistic acts. Further, these different forms of the

moralisation strategy are embedded throughout the collected social accounting data with various intensities to validate reported contents with regards to the Arab Spring event and its implications.

The linguistic acts that reference moralisation contextual as local culture's element to be enhanced and/or a base for accepted actions and expectations that seem to be a process to socially associate the reported contents to the local society, and that can be illustrated in the below quotations:

“Since establishment, the Foundation continues to be an integral part of the Bank's CSR efforts, as it plays a positive role in enriching the Jordanian and Arab culture and the development of the scientific scene through knowledge, research and dialogue” (Text A3S, 2014).

The use of 'Jordanian and Arab culture' in the above context as an element to be enhanced via the firm's role with their CSR activities that give a sense of legitimacy to these activities. Another validation technique seem to be used alongside the cultural linguistic method is that the in absentia of 'we' and/or 'they' groups, giving a voice to an independent party such as 'the Foundation'.

At a parallel level with the above technique, the Arab firms appear to use religion based linguistic acts in order to paint a more acceptable CSR reporting picture as demonstrated in the below account of the firm A4's CEO statement:

“All the different aspects of the company, whether the cultural ones or the economic ones, have been developed out of my understanding of Islam. We believe that it is possible to derive guiding principles for everything from pedagogy to the arts to economics from Islam” (Text A4S, 2008).

The CEO used the words 'understanding' and 'guiding' to demonstrate the essential base of the firm's activities, thereby discursively constructing commitment to the society as the firm guided and acted on its beliefs. To a lesser degree, the reporting content of the Arab firms appeared to rely on the globally accepted ethical frameworks for its validity. Few examples of this discursive strategy are provided below:

“We work with key industry trade associations on public policy issues. For example, Vodafone is a member of the World Economic Forum, GSM Association, GSMA Europe and the International Telecommunication Union. Vodafone is also commonly a member of national telecommunications industry associations in the countries where we operate if these associations exist” (Text C4S, 2012).

Referencing the ‘World Economic Forum’, ‘GSM Association’, ‘GSMA Europe’ and ‘the International Telecommunication Union’ in the above quote suggests conformity to global standards on ethical corporate behaviour. Benchmarking the CSR reporting contents to these global standards to ensure recognition and collaboration amongst the firm’s stakeholders (Van Leeuwen, 1995).

Rationalisation is another strategy that has been used with the Arab CSR reporting contents for its legitimacy on the basis of objectives and effectiveness. In the examined data, the linguistic acts of the firms with this regard focus on how the reported CSR activities and engagements serve economic/ financial benefits at both organisational and societal levels. This communicative tactic used fairly regularly in the collected data as the citations below demonstrate:

“It powers innovations that can help individuals and organisations to reduce their carbon footprints while bringing wider social and economic benefits” (Text C4S, 2012).

“Air Liquide reaffirmed its ambition to be the leader through performance and responsibility over the long term. Beyond financial performance, the Group takes into account the interests of all its stakeholders to direct its actions and attain its results” (Text A1A, 2014).

In both texts above, the economic/ financial gains are used to rationalise CSR and sustainability engagements of the firms, giving an impression that firms address the interests of their shareholders (the economically powerful groups) while the broad issues of the wider stakeholders’ groups have been tackled and achieving a win-win situation. Achieving this strategic form of balance within the CSR reporting contents avoids dismissing the interests of the economically weak group (Freeman, 1984).

6.3.2.2 Transformation Strategies

This part explores the linguistic scopes the Arab firms used during the event of the Arab Spring to justify their adopted stances. These forms of communicative tactics analogously employed in the reporting contents during and post the Arab Spring event to justify two types of corporate positions with regards to (a) the corporate position from the political implication of the Arab Spring event, and (b) the corporate position in dealing with the economic and financial implications of the event. Further, two types of transformation strategies located in the data that have been used independently and interchangeably to introduce and authenticate the firms' positions: (1) argumentation strategy and (2) magnification strategy.

In the time of the Arab Spring where all the classes of the Arab people might have different opinions about the event and its implications, varying from being externally supported regardless of the negative consequences to being at extreme margin and stand against the changes the brought by this event. Besides, these diverse stands have been supported by their adopters, referencing soundness and morality issues. However, the Arab firms appear to be aware of these assorted attitudes towards the Arab Spring and changes occurred as results of this event with close and wider operating environment. Therefore, a communicative strategy was employed regularly in the reporting contents aiming to win support from the largest audience centre on the basis of presenting and communicating 'logic' whilst distancing the corporate stance from morality and rationality discussions in the mainstream Arab media, thus this what the study calls 'the corporate argumentation logistic method'. The below statement demonstrates how firm C3 uses argumentation strategy to position itself with regards to the Arab Spring movements:

"At the regional level, many Arab countries witnessed popular demonstrations called "the Arab Spring". These demonstrations toppled down political regimes in Tunisia, Egypt, and Libya. Other countries still witness demonstrations calling to topple down the regimes. Thus, the tension hot spots remained flammable in our region, accompanied with worry, fear, and waiting for the upcoming surprises" (Text C3A, 2011).

From the above statement, the firm C3 admitted the significant implications of the Arab Spring in overturning the political landscapes of a number of Arab countries and possibility of other countries to follow. Although the firm positively references the event as ‘popular demonstration’ and ‘the Arab Spring’ in the introductory of the statement, a group of destructive linguistic used in the conclusion of the statement to describe to the potential implications of the Arab Spring such as ‘worry’ ‘fear’ and ‘upcoming surprises’. The use of these linguistic acts in the statement, presenting a logical argumentation by showing both sides of the event gives a sense of the neutrality and readiness of the firm to cope with either outcome. Nonetheless, the same communicative tactics used inversely the reporting contents in dealing with the economic and financial implications of the Arab Spring event. The below citation reveals this tactic:

“Political challenges are particularly predominant in that region with the Arab Spring. Countries such as Egypt, Libya and Yemen will need to stabilize politically to recover previous levels of foreign direct investment. Morocco is a bright spot in the region, as it boasts a relatively diversified economy and skilled population” (Text A1A, 2011).

The firm A1 tries to build different argumentation mode via the transformation strategies lens as stating the instability of the Arab countries that have overturned their political regimes in order to advertise the stability in its operating environment as a competitive advantage that attracts foreign investments. Bringing the logic of stability to the above statement alongside the use of the words ‘investment’ and ‘economy’ allows the firm to set a sense of soundness to its activities and performance.

Another strategic linguistic method have been used fairly regularly across the collected data since the event of the Arab Spring is the magnification, which is a group of linguistic acts that used to (de) emphasise circumstances and issues (Wodak and Meyer, 2015) so as to validate the shift in the managerial attitudes within the reporting contents. For instance, the Arab firms those appear to have anti- Arab Spring attitudes employed the magnification strategy to emphasise the negative implications of the Arab Spring on the organisational and regional levels as the statement below:

“It has been another turbulent year. We must admit the economy has been experiencing a sharp economic slowdown following the Arab Spring” (Text B4A, 2012).

A similar picture is painted in the below statement:

“The capital market, like most other markets in the Arab world, was affected over the course of the previous year by the turmoil that accompanied the Arab spring, in addition to the effects of current instabilities in the global and European markets, particularly due to fears caused by the sovereign debt crisis suffered by a number of European countries” (Text A3S, 2011).

Placing the economic and financial returns at the heart of the firms’ communications, the above both statement employed the magnification linguistic strategy as they emphasised on the poor economic conditions as results of the Arab Spring events using the words ‘slowdown’ ‘crisis’ ‘turmoil’ and ‘suffered’. In addition, the use of the magnification strategy above aims to transfer meanings of what have been magnified as ‘the poor economic conditions’ to what described as the rooted cause of ‘the Arab Spring’.

6.3.2.3 Preservation Strategies

Post the Arab Spring; the firms have employed different linguistic strategies to reserve and attract more support from the powerful and broad stakeholders groups as the political and economic environments of the Arab firms kept fluctuating. The detected preservation strategies in the collected reporting materials those appear to be planned to achieve one or more of the following outcomes:

1. Supporting the continuity of the firms’ adopted stances through bringing positives instances to the CSR discussions. The vast majority of these firms previously positioned themselves as pro-Arab Spring.
2. Enhancing the shifted stances by stating the disconnections between the firms and previous regimes. These firms publicly are known to have connection to the undesired political regimes.
3. Bringing a third party voice to the CSR and sustainability contents to justify the adopted stances.

Two types of the preservation strategies have been identified to achieve the above-stated outcomes. Firstly, exemplification strategy where the reporting materials comprises outstanding achieved cases, which normally are presented as direct and/ or indirect results of the firm's adopted stance. In other cases, the firm associates supportive statistics to the CSR contents to highlight the progression as a result of the firm's Arab Spring related position. The below statements exhibit the exemplification strategy:

"Whereas the banking sector emerged as one of the strongest sectors in the Egyptian economy that successfully survived the 2008 financial crisis and withstood the instability induced by the 2011 Egyptian revolution; the private sector is urged adopt and embrace sustainability in its financial practice" (Text B4S, 2014).

Citing the surviving example of the 2008 financial crisis illustrates discursive move to support the firm B4's previously adopted pro-Arab Spring position despite the instability caused by the supported event. To an escalated degree, the statement below presents an increase in the revenue by achieving a sustainable competitiveness:

"This sets the foundation for sustainable competitiveness. Proof of this competitiveness is the fact that SEKEM started growing only one year after the Egyptian revolution and has been showing increasing revenues" (Text A4S, 2012).

The use of words 'growing' 'increasing' and 'competitiveness' the statement sets an outstanding example, and thus gives a sense of positivity towards the Egyptian revolution, which has been supported through the adaptation of the pro-revolution stance in 2011. Further, this method of preserving and supporting the managerial positions and behaviours with regards to the Arab Spring and its economic and political consequences stems its communicative and persuasive powers via referencing positive outcomes at the regional, industrial and/ or organisational levels and ultimately associate these outcomes to the firms' challenging political positions that were uptaken as the Arab Spring events unfolded in 2010 and 2011. See for example the citation below from sustainability report of the firm B4:

"We engaged with 30 enterprise customers to identify how our products and services could help them overcome challenges to sustainable growth. So far, four have agreed to partner with us to

implement solutions in Africa and Asia that will support more productive agriculture (see our Agriculture section), more effective community engagement and improve access to water” (Text B4S, 2013).

Secondly, another strategic communicative method that has been used across the data is the appraisal strategy, where the CSR and sustainability contents raise the voice of independent organisations to back up the firms’ claims those stem from the managerial attitudes about the Arab Spring and its problematic implication. The following extracts below illustrate this strategy:

“We participated in JAC’s fourth annual conference on sustainability and corporate social responsibility in the supply chain, held in Suzhou, China. We also continued to participate in the CFSI (<http://www.conflictreesourcing.org/>), which aims to tackle conflict minerals by increasing transparency and traceability in the supply chain, see our Responsible supply chain section” (Text B4S, 2014).

Citing an international conference and the website of the Conflict Free Sourcing organisation gives the statement an extra weight through legitimising the included claims such as ‘increasing transparency’ and ‘tackle conflict minerals’. Further, across the data of this study, the appraisal strategy has been used to support a wide range of CSR engagements and set a sense of commitment to solve problematic CSR topics. However, the appraisal strategy could take another form in the data by citing sophisticated statistics that referenced to an outside organisation as the extracted text below further illustrates this form:

“Air separation Unit (AsU) energy efficiency in a mature business that consumes some 3,000 mw (the equivalent of 2 EPR increased 1% between 2007 and 2012, a major achievement) in instantaneous power. to reach its 2015 target of 2%, air liquide’s continuing work on air separation units includes integrated design, increased size, improved reliability and facility upgrades” (Text A1A, 2012).

This form of the preservation strategy relies on the objectiveness and effectiveness of the presented industrial statistics and then on the ground of appropriateness of the achieved ones. Although this method seems to set a clear picture of the firm’s achievements, the firm used the term ‘a major

achievement’ to clarify the increase 1% between 2007 and 2012 and setting a target of double this increase for the next 3 years to be achieved. The use of this term gives an impression that the firm presented this information to the groups of stakeholders, who might be unfamiliar with the direct meanings of these statistics.

6.3.3 Addressing the New Audiences

During and post the Arab Spring periods, the contents of the reporting materials continued to progress with regards to the use of words, phrases, clauses and sentences that construct new social reporting topics and stakeholder engagement. To understand the language that the Arab firms used to represent themselves within these areas, the linguistic semantic approach is adopted, which focuses on the relationship between signifiers and what they stand for, studying the meaning of human expression through language (Hatch and Brown, 1995). Besides, this approach could be married with the third layer of the Wodak and Meyer (2001) framework (linguistic means) as it focuses on language as a vehicle that carries human thoughts and relations, thus the choice of words in the Arab firms’ artefacts can be analysed with particular emphasis on the power relations with their audiences.

Despite the fact that the Arab firms have adopted different stances regarding the Arab Spring event, the larger proportion of the reporting contents showed the significance of this event regarding the economic and societal aspects, and the new structure of power relation with the stakeholder groups. The citation below illustrates this:

“Born out of the Internet generation, the “Arab Spring” has created a new mentality in “customer/supplier” or “investor/emerging country” relations in the region. What we are now seeing is a partnership” (Text A1A, 2010).

From the statement above, there is an absence of pronoun employment in the introduction of the statement giving a sense of distance from the involvement in the event, enabling the firm to maintain its power distance from it, whilst also taking into consideration that this statement was produced in the early days of the Arab Spring when its future outcomes were still unknown. However, the closure of the

statement employs the pronoun ‘we’ providing a sense of mutual engagement to participate positively. Further, the use of the term ‘a new mentality’ and the words combination of ‘customer/supplier or investor/emerging country’ give an impression of new managerial behaviours and orientations toward the stakeholder groups. The excerpt below offers comparable perspective:

“Egypt entered a new era, an era of hope and change. The year 2011 will go down in the history books. Egypt’s uprising in early 2011 brought millions of people onto the streets fighting for freedom and social justice, two values that SEKEM is trying to advance since its inception”
(Text A4S, 2011).

Beyond the sense of positivity towards the Arab Spring event in the above statement, the absence of pronoun use also foregrounds the exclusivity of the newly introduced values (freedom and social justice) to the CSR contents. To conclude the statement, rather than using the pronoun ‘we’ the firm uses the name of the firm, which puts the subject at the background while the object is given the prominence for discursive and strategic purpose aimed at creating an atmosphere of representation. Adapting values that people fought for puts the firm in the same group as the majority, as described by the phrase ‘millions of people’, which gives a sense of connectivity to the weaker stakeholders.

Another approach used to increase the impression management during and after the Arab Spring is the use of adpositional phrases, which encompasses prepositional, postpositional and circumpositional phrases (Valin et al., 1997). The discursive approach is best illustrated through the use of a prepositional or circumpositional phrase to anchor stakeholders’ relation to the firm through the social accounting discourses. Further, as the names imply, the prepositional phrase is one that initiates with a preposition, whilst the circumpositional one is seen at the initialisation or termination of the adpositional phrase. The below citation exemplifies this approach:

“Following the January Revolution, a wave of strikes, protests and sit-ins took place all over the country. As the country embarked on its challenging journey towards democracy, the economy faced significant pressures, including the freeze of most, if not all significant private and public construction projects, which affected the profitability and sustainability of many businesses throughout Egypt” (Text B4S, 2011).

Prior to the introduction of the notion that the Egyptian economy was suffering as an implication of the Arab Spring, the above statement utilises the underlined prepositional phrases to establish robust reasons for the downturn of the firm's financial performance. Whereas the extract below captures the managerial attitudes towards the 2013 political change in the Egyptian regime:

“The year 2013 has been quite eventful for Egypt. Our country has made several strides towards a more stable political landscape. The 30 of June Revolution resulted in a change in direction to focus more on economic stability and return to growth” (Text B4S, 2013).

The above text employed the adpositional phrases discursively to increase the managerial impression regarding the support for the political change of the 2013 movement, opposing the 2011 Arab Spring movement in Egypt as the statement uses the construction of ‘return to growth’, referencing the growth prior to the Arab Spring.

6.4 Conclusion

This chapter has sought to explore discursively the development of the social accounting disclosures and the extent to which the Arab Spring and its accompanied political, economic and societal changes influence this exercise. To do so, the study has analysed the discourse generated from the CSR/sustainability reporting materials of 12 firms that operate in Egypt, Tunisia, Jordan and Morocco, utilising a CDA approach based on the work of (Wodak and Meyer, 2001, Wodak and Meyer, 2015). This process was made possible by investigating three analytical dimensions (content/topic, strategies and linguistic means) within three research themes of this chapter. Each of these themes was analysed in relation to certain linguistic properties that reflected their realisation. In the present of this paper, linguistic consideration helps to gain an understanding of the inner workings of the Arab firms through discourse.

Firstly, the identification of the prominent social accounting issues that were extracted from the firms' artefacts helped to locate progressions in the reporting practices. In the settled period of the Arab region (prior to the Arab Spring), two elements that have been found to influence these progressions are: (a)

reporting learning process, which results from previous experiences and change that is of a rather incremental order. (b) The implementation of global CSR and sustainability guidelines as an enhancement strategy to gain or to obtain global recognition and/or a new competency, while the content of these materials remains parallel to the previous content. Although the previous partially agrees with the findings of Jamali (2010) where she argues that the Arab firms have their local CSR engagements and understanding associated to their ethical approach and economic valuations, in reality the reporting of these engagements is shaped within global formats to comply with a number of international standards.

The reporting contents sharply responded to the Arab Spring political changes by removing the political leaders' portraits on the opening pages of these reports, as well as the emergence of symbolic images for the Arab Spring that were hosted in a number of the reports, stressing political stances. Although the previous literature has not shed the light on the change in the Media in the reporting, it reflects that the portrayal of information in the media could be a relatively more influential measure of interaction than the mere use of writing. For example, the utilisation of interactive communication means, such as photographs, has the power to divert or misinform the stakeholders (Preston et al., 1996). As a result, the primary concern rests in the fact that use of better quality forms of media could obscure the real disclosure of material, and as such, be used to mislead stakeholders into biased perceptions of social accounting performance. On the other hand, re-designing the annual and CSR/ sustainability reports for these firms with regards to structures and multimedia reflects a behaviour and character change as it has been previously argued in the accounting literature that annual reports have been improved to incorporate practices and methods to expose the personality of the firm (McKinstry, 1996) and shape the firm's image while communicating with their different audiences (Preston et al., 1996, Campbell et al., 2009). These reports can therefore be perceived as an ideological device that promotes the firm's policies, beliefs, practices and attitudes (Tinker and Neimark, 1987).

Secondly, it is found that the Arab firms prior to the Arab Spring followed relaxed strategies (one-way communication strategies) to report their corporate social activities based on moralisation and

rationalisation, although accounting scholars argued that CSR and sustainability reporting's nature of being voluntary is restricting the effectiveness of moralisation approach to act as a constructive mechanism to validate the social accounting contents (Gallhofer and Haslam, 1997, Gray, 2010). These strategies had high resistance to changes with an exemption of the adaptation of CSR and sustainability guidelines as this change fits within the current circumstances and provide less interruption to the firm cultural stability. With the arrival of the Arab Spring the reporting adapted more intense strategies (two-way communication strategies) to justify firms' political and economic positions such as argumentation and magnification strategies. Shifting between on-way to two-way communication strategies could be necessary to manage the firm's relationship with the stakeholders since the reporting could be used as a communicative instrument (Bebbington et al., 2008b). The change in the contextual elements in the Arab region appeared to create a necessity within the Arab firm to change their reporting communicative strategy from being 'stakeholder information strategy' where the firm merely decides on the disclosed information, to 'Stakeholder response strategy' and/ or 'Stakeholder involvement strategy' where those two strategies are based on a two-way asymmetric communication model, both strategies, communication flows to and from the stakeholders (Morsing and Schultz, 2006).

Finally, and in order to understand linguistic methods applied in the data to (re) engage with the power shifting in the stakeholder groups, this chapter also focused on how the Arab firms self-represent and exemplify the reported contents via two methods of linguistics: the choice of words and grammar that help to construct social accounting topics and stakeholder engagements. These methods were found to be employed to introduce new contents as a result of the contextual changes, building new connections with stakeholders. This in line with the argument of (Wood, 1991) that social accounting can be viewed as a process of social responsiveness, where outcome relates to the firm's societal relationships. However, during and after the Arab Spring, the analysis indicated that the absence of pronoun employment implied that the Arab firms adopted a linguistic communicative strategy that distances them from involvement in the political changes. Furthermore, the adpositional phrases appeared to be used in the reporting contents to increase the managerial impression concerning the support for the political, economic and societal changes. Adopting such an approach to either reflect one-self as pro-Arab Spring

and/ or distance the firm from the contextual changes can be seen as a process of institutionalisation of social accounting practices in response to legitimacy threats and monitoring and challenging of corporate behaviour (Campbell, 2007, Schultz and Wehmeier, 2010).

Chapter Seven: Social Accounting and Socio-Cognitive Scaffolding

7.1 Introduction

This chapter explores how social accounting could play a role in ‘re-building’ a socio-cognitive scaffolding structure. This role would suggest social accounting can be a source of direction and stability within newly empowered communities.

The analysis and discussion in this chapter are based on 43 semi-structured interviews with firms and community actors. It is also informed by material reviewed in earlier chapters that examined social accounting reporting materials and the Arab socio-political context. Using the Culture Toolkit frame helps the researcher to highlight the unarticulated nature of producing and organising lines of action in re-building absent or damaged socio-cognitive scaffolding. In addition, Culture Toolkit articulates the way in which growing community involvements in the social accounting practice shape and localise this scaffolding structure.

This chapter is divided as follows. I begin by sketching the social accounting practice in the region prior to and post the Arab Spring. Afterwards, I apply the ‘Culture Toolkit’ frame to evaluate Arab firms’ practice of social accounting and describe how social accounting re-builds socio-cognitive scaffolding structure and how the newly empowered communities shape and localise this structure.

7.2 Social Accounting & ‘stable’ socio-cognitive scaffolding [Pre-Arab Spring]

Philanthropy and the pivotal tradition of voluntary giving are embedded within the culture of the Arab region, providing a fertile ground for social accounting that falls outside the realm of what commonly is encountered in the West (Jamali and Karam, 2016). This perception of social accounting appeared to be prominent among the interviewees as exemplified in the below quote by an Egyptian senior director:

“CSR has been a significant item on the top management’s agenda of our bank, since the establishment of our bank we have been engaging proactively in various societal and educational projects... and another point would add is that our bank formed from Egyptians

who have learnt to 'give' before 'take' ... this is embedded within our culture as an organisation and individual” (ES3, Egypt).

It is noticeable that the practices of social accounting in the Arab region began during a time when a neo- liberal economic reform ideology was adopted in the late 1990s, where the formalisation and operation of global and local non-governmental organisations (NGOs) and charities were permitted by the head of the states (Malik and Awadallah, 2013). A Tunisian female senior director and a number of interviewees mentioned a period where a form of social accounting had been exercised with challenges and limitations:

“My late father and grandfather used to raise money to build mosques and orphanages without paperwork ... because they were not permitted to do so, many people did that, the best they could do was to give a gentleman receipt ... my father used to say the government never built a mosque, all these houses of God were built by the people ... however this started to change after 2000 when NGOs and charities began to emerge things became rather easier” (TS5, Tunisia).

The establishments of the local and global NGOs that were concerned with social developments and related activities appeared to be strongly appreciated by the business community in the region for their political and economic networks that contributed to the adoption of social accounting. A senior executive in an Egyptian construction company sheds the light on his relationship with the emerged NGOs by saying:

“They [NGOs] did not just offer partnerships for the Egyptian companies regarding CSR projects or even how to report that ... those NGOs have power and contacts in and outside the industry ... therefore and normally, companies would sense what was [politically] desirable and was not by following the activities of these organisations” (ES1, Egypt).

Further, a number of interviewed senior managers referred to the nature of the local NGOs prior to the Arab Spring as boundary setting and social guiding bodies that were empowered by political and/ or economic regimes. Besides setting a landscape for social accounting in the region, the local and global NGOs introduced a new set of social accounting’s skills and frameworks that contributed to a significant extent to the process of identifying and constructing social accounting disclosures. Those sets of skills

and frameworks later became valuable in compiling with the various regulations of industries, markets and key CSR indices. A Jordanian senior manager appreciates the added value of the UN Global Compact team, although the personal relationship that initiated this partnership. He states that:

“We have been following UN Global Compact, and our reports compatible with GRI guideline ... frankly, the guy who operated the UN Global Compact office is a friend of mine ... he used to come along, looked over the work [social accounting] with his team, ... although our projects and involvements did not change because of his reviewing and directions, we learnt how to look at our involvements from UN global Compact angle and his team was very helpful to deliver this understanding to our team” (JS2, Jordan).

The introduction of the local and global NGOs with political and economic ties [influential actors] on one hand, and globalisation influences on the local markets and industries on the another paved the path to establish a supporting framework for social accounting (social accounting culture) or what Swidler has called explicit cultural patterns of action (Swidler 1986). Swidler argued that when this scaffolding [social accounting culture] is there an actor [company] appears to naturally know how to act [practice social accounting], drawing on those readily available pieces of prescribed culture that were made accessible during the navigation of established institutional orders (Swidler 1986). However, the effectiveness of an established social accounting culture appeared to be down to the set of skills and practical competences of the Arab companies. This can be exemplified in the below statement of the interviewed Tunisian company secretary:

“Doing good is embedded within ourselves, and we are in continence search for new CSR projects that can move the society and ourselves forward ... and that for a simple reason which is this bank more likely to achieve better outcomes in a harmonious society than in broken and fragmented one, so we have a faith that any investment in our society it's a direct investment in our bank ... but we are restricted to our abilities and of course to what the system allows you” (TS4, Tunisia).

For an actor [company] to navigate and select lines of action that are in line with the socio-cognitive scaffolding [social accounting culture], the company needs to be relatively influenced by the socialisation history, while being provided with a set of skills and habits [what the NGOs offer] (Swidler,

2001, Vaisey, 2009). This designates that in order to achieve a particular social accounting practice two components need to be present in the company (a) ability to understand and adopt the values, jargon and procedures of the society they operate within, and (b) ability to obtain a particular set of skills not just to carry out the practice, but rather to comprehend and navigate the surrounding political, economic and societal contexts. Further, the collated data proposes that the Arab region experienced the full cycle (involving, accounting and reporting) of social accounting (Laine, 2009, Jamali et al., 2017) after realising ‘the social accounting culture’. The statement below from the same Tunisian company secretary validates the significance of comprehending the surrounding context to disclose certain activities.

“No one knew if exposing their CSR activities would be welcome, acceptable or even legal ... so whoever had engaged in these activities avoided reporting them publicly ... that was a risk no one would take ... as holding any accounts to that [CSR activity] was very risky ... the problem was not in having a reporting guideline but actually knowing your boundaries and the redlines” (TS4, Tunisia).

Finding and realising the accessible skills, knowledge and authorisation within the social accounting culture, allowed some leading Arab companies to produce new lines of action (accounting and reporting) of their social involvements (Swidler, 1986). Nonetheless, this formation of the social accounting culture in the region prior to the Arab Spring event created what Swidler called ‘settled lives’. In this case, social accounting practice follows explicit and described patterns that supported by externalised influential actors, whilst the cultural meanings begin to lose their ability to motivate one course of conduct over another. Yet, in order to validate this practice among the less powerful externalised actors, cultural meanings act to a higher degree as repertoires of justifications (Vaisey, 2009). In other words, practicing social accounting under this established socio-cognitive scaffolding structure created a gap between (a) how the Arab culture meanings motivated social accounting, and (b) how these culture meanings were used to justify practicing social accounting. This gap between the justification and motivation mechanisms was recognised by the stakeholder groups in the Arab societies whose direct

influences on the socio-cognitive scaffolding relatively lacking during this ‘settled lives’. An interviewed director of an Egyptian constancy pointed out this gap in his statement below:

“They [the companies] knew that a third of the population lived in poverty and unemployment, all understood the societal issues that surrounded them, there was no need to point them out ... these issues were ignored to different extents as who suffered from them people with no power so why they would worry about them ... they needed to worry about satisfying the corrupted regime who had the power to shut them down” (EC4, Egypt).

Although the influence of the less powerful stakeholder groups were marginalised in the social accounting culture, in particular circumstances, they were accounted for when they obtained a certain power and demonstrated their ability to exercise this power. This is presented in the below statement that is extracted from an interview with a senior manager in an Egyptian telecommunication company:

“... Of course a lot of companies cared about the values of the society especially the Islamic ones, I believe these values were well-presented at different stages and palaces within different processes ... at the end of the day these are the values of their customers and shareholders, ... regardless of the political sensitivities during that time” (ES7, Egypt).

Although the lacking influence of the ‘less empowered’ stakeholders groups in motivating social accounting practice in the region (Aribi and Arun, 2015, Naser et al., 2006), this influence occurs to be present in the process that justifies the practice of social accounting. The role of the ‘less empowered’ stakeholders groups revived at a practical level, where it was utilised as a tool that facilitated the implementation of a social activity. This attention to these groups of stakeholder is clear in the posted statement below from a company secretary in Morocco:

“One important partner is the community we help and work for ... we do work with them to understand what their needs are, also many projects were developed on the basis of this partnership... and naturally, having this mutual understanding at the start with the community allow as to achieve satisfactory outcomes ... therefore, we always had a local team who help to accomplish our projects” (MS2, Morocco).

This demonstrates a use for the culture in the form of a ‘toolkit’ prior to the Arab Spring event ‘settled lives’ to justify (a) involvement choices at a disclosure level, and (b) facilitate activity implementations at an operation level. The significance of cultural meanings is prominent at a practical level [justifying and implementing social activities] and stemmed from being tools to navigate the existing contextual circumstances (Lizardo and Strand, 2010). Notwithstanding the fact that the socio-cognitive scaffolding was available to support the practice of social accounting in the region prior to its Spring ‘settled lives’, this scaffolding played another role in characterising this practice. An executive officer from Egypt attributed the characterisation of the Arab social accounting to the implementation of the global guidelines alongside with local political and economic restrictions, stating that:

“We never had a localised reporting framework, although people sense what locally were redlines should not be crossed ... thus companies, I believe, do their reporting based on global guidelines ... even CSR specialists [hand-signed the quotation marks] borrowed more from the global practices than the local ones” (ES4, Egypt).

The disclosing practice of social accounting was globalised with the effect of importing the reporting guidelines by the global and local NGOs. Further, this globalising reporting practice emerges to influence the Arab social accounting at large. This due to the fact that socio-cognitive scaffolding were not just used as a boundaries setting device and skills repertoire for the Arab companies, but rather a tacit guideline when the companies were faced with a relatively unstructured choice of settings (Swidler, 2001).

Involvement in a wide range of social activities related to social developments, philanthropic involvements and environmental activities (Kamla, 2007, Husted et al., 2015, Platonova et al., 2016) were initiated by a selection process that was framed by the companies’ ‘general strategies and visions’ with regards to budgets and areas of activity. The collated data presents that this selection process was altered to different extents through two key factors (a) NGOs and governmental proposal. This can be exemplified in the below statement by an Egyptian senior manager:

“Some companies were pushed to contribute to specific projects with specific NGOs, other companies proactively tried to establish connections with these NGOs ... maybe for political gains sometimes ... but the end of the day, under the previous regime, a phone call from a person in the ruling elite is an order to adhere to” (ES7, Egypt).

To a lesser degree, (b) the involvements and suggestions from the company’s employees in junior and middle management. These were self-motivated cases where employees contributed to projects with low-financial budgets such as local children libraries and after school classes and later adopted by their companies. Nonetheless, the prominent platform that the Arab companies relied upon for their involvement prior to the event of the Arab Spring is the companies’ strategies. This practice was defended by a number of interviewees as appropriate for their companies, as demonstrated in the below quote that is extracted from a Moroccan senior manager:

“There are a number of suggestions and recommendations come through from external and internal people to adopt ... we do not ignore them but to take them on board they have to fit our strategy ... because sticking with the general strategy and vision for our CSR platform ... gives us a social and sustainability charisma” (MS3, Morocco).

In addition, the interviewed senior managers claimed that the companies’ strategies were carefully put together in line with their competencies and specialties, making the selection informative and efficient; hence, engaging in the same field of social and sustainable activities for a continued period of time based on the company’s competencies produces high quality programmes. The companies seemed to be in preference of following a pre-designed structure that had been tested and accepted by the political and economic regimes [where stable socio-cognitive scaffolding is present]. Therefore, the selection process [an action] is motivated and justified through explicit cultural patterns at distinctive degrees, grounded on the strength of socio-cognitive scaffolding stability (Lizardo and Strand, 2010). When this socio-cognitive scaffolding was absent in some areas [not integrated and fused into a (socio) logically integrated system] the companies were left to their own devices [to (not) take on-board employees’ involvements and suggestions] (Archer, 1996, Swidler, 2001).

These activities, alongside with CEO's letter and companies' visions, conventionally emerge within a stand-alone and/ or annual report; (see for example, Merkl-Davies et al., 2011). The Arab companies had a number of decisions to process to finalise the reporting phase besides the reporting styles and channels that are:

- What reporting materials to include at a generic level (i.e. topics, programmes and positions) and a detailed level (i.e. the progression of the programmes, partnerships and financial incomes/ outcomes)
- What reporting framework to follow, the level of assurance required and deciding whether to disclose the adopted reporting and assurance frameworks?
- What review process to implement and how to interact with the stakeholders' feedback and requests?

This is another phase of the social accounting practice that had been framed by the socio-cognitive scaffolding. A Tunisian executive officer stated how this scaffolding framed the reporting style in his company as he answered the researcher's question regarding to the inclusion of a portrait of the previous president:

"This was the way [referring to the inclusion of a portrait of the previous president] companies used to frame their external reports, ... if you look at other reports, corporate or non-corporate, I assure you, you would find the same framing style and the same 'picture' ... I do not think these companies were forced to do so ... no one wanted to stand out and not follow that reporting culture" (TS2, Tunisia).

The NGOs brought into the Arab companies global reporting guidelines such as the Global Reporting Initiative (GRI) and the United Nation Global Compact (UNGC). Nonetheless, the direct ties between Arab companies and political regimes and the indirect ones via the NGOs were present in the reporting materials as that stated by a Tunisian senior manager:

“You cannot deny the fact that people learnt to praise the president and the people around him at almost every occasion ... I remember people sang a song in my wedding that praised the president ... this used to be the custom at that time” (TS1, Tunisia).

Further, since reporting social and environmental activities is a widely voluntary practice in the Arab region (Arnold et al., 2013, Jamali et al., 2008b), the Arab companies appeared to be expected to demonstrate their loyalty and devotion to ‘authoritarian’ regimes via a representation of hierarchical power within the reporting materials. The statement below of a Jordanian senior manager epitomises the role of the political regime for the companies:

“We have dealt with a number of social and environmental issues, and we know there are plenty of matters to handle, ... so we work closely with government and follow their vision ... for us the state is not just a partner that we work with but rather a leader of the social development ... and our CSR strategy is stemmed from the state’s vision” (JS3, Jordan).

The embedded values that are associated with the key tradition of voluntary giving in the Arab region provide fertile ground that encourages social involvement by Arab companies (Jamali and Karam, 2016). Yet, building socio-cognitive scaffolding that surrounds the social accounting of the Arab private sector via the politically empowered NGOs and charities appeared to enable the materialisation of social accounting practice. The existence of this scaffolding alongside the socialisation history and the required skills enables the Arab companies to produce and organise lines of action in exercising social accounting (Swidler, 2001, Vaisey, 2009). The underlying base of the socio-cognitive scaffolding is the Arab embedded culture in the region. However, the nature of the authoritarian regimes that empowered this scaffolding had characterised the social accounting practice in the region with a globalised theme. This was facilitated via the established scaffolding, which capitalised on the pre-existing political ties of the Arab companies (Matten and Moon, 2008, Dieleman and Boddewyn, 2012). Finally, the socio-cognitive scaffolding steered the use of cultural meanings from being underlying instruments that motivate one course of conduct over another to being repertoires of justifications for practicing social accounting (Swidler, 1986, Vaisey, 2009).

7.3 Social Accounting & ‘Broken’ socio-cognitive scaffolding [Post-Arab Spring]

Disclosing social accounting continued during the Arab Spring event of 2010/11 (Arnold et al., 2013, Avina, 2013), where the heads of the states in Egypt and Tunisia, were overthrown, whilst significant changes occurred in the political and economic regimes of Jordan and Morocco (Campante and Chor, 2012, Malik and Awadallah, 2013).

As a consequence, the socio-cognitive scaffolding started to break down as influential actors [the heads of political and economic regimes, and their associated NGOs and charities] began to lose their influence. An Egyptian academic attempted to portray the situation and the general feeling within the society post the Arab Spring, stating that:

“Everything is changed, the equation on the ground has changed after 2011, ‘the only leader’s disease’ has vanished ... individuals and organisations were liberated from the hegemony of dictatorial power ... everyone had mix feelings toward these changes, happy to get rid of the old regime and anxious about the new one” (EC3, Egypt).

Yet, at an early stage of the Arab Spring, social accounting was still relying on the vehicles (vocabularies of motives) of the broken scaffolding to sustain the on-going corporate social reporting activities (Lizardo and Strand, 2010). Using pre-Arab Spring vocabularies of motives to mobilise the post-Arab Spring social accounting that indicates inflexibility in this practice. An executive NGO director in Tunisia refer to two reasons that explained the inflexibility of the Arab social accounting, stating that:

“CSR practices in many large companies have become commitments and expectations towards foreign and local stakeholders, in one way you could look at it [CSR] as agreements between two or three parties the companies one of them ... another thing to remember that these activities have been institutionalised before 2010 ... it cannot be changed overnight” (TC2, Tunisia).

Nonetheless, this corporate behaviour could be observed from different angle. At the early stage of the Arab Spring [early unsettled lives], the socio-cognitive scaffolding that supported the practice of social

accounting during the ‘settled lives’ began breaking down before the Arab companies realised and/ or accepted that this scaffolding is no longer available to sustain their social accounting practice (Swidler, 1986). In fact, a company - in the case of realising but not accepting the occurred political and economic changes – begins to deploy a higher degree of the embodied cultural meanings to justify the implemented lines of action as nothing has yet begun to change (Swidler, 2001, Vaisey, 2009). This can be exemplified in the statement below that was provided by an executive director:

“... In terms of keeping our operations and people in employment, the last thing we needed was to enter the political conflicts ... but we were prepared to work with whoever would be in power” (TS2, Tunisia).

Another way, which indicated that the Arab companies realised but did not acknowledge the breakdown of the scaffolding is by looking at how a number of Arab companies terminated certain social accounting activities that were associated with the previous regimes, whilst no disclosures were made for any of those changes (see the previous chapter). Taking this stance at an early stage of the Arab Spring could be seen as a denial phase, where the companies are not accepting the changes and refusing to engage in a search for new methods of organising and producing the social accounting practices, while waiting for the broken scaffolding to be repaired (Swidler, 1986, Swidler, 2001). This denial phase acquired a different turning via the reporting materials of social accounting following these major changes in the political and economic landscapes in the region. An Egyptian executive officer stated that:

“We have been communicating our values, visions and responsibilities with our stakeholders via corporate reports including CSR reports ... based on hard work and our societal involvements ... but the Egyptian revolution added a new dimension to everything, everyone needed to re-think of this new dimension” (ES4, Egypt).

One way a number of Arab companies dealt with the Arab Spring was through keeping the communication level minimal, in particular companies that failed to detach from the previous regime for different management and ownership reasons. One example that was brought by a deputy director

of an Egyptian NGO about a company followed this communication method, as its CEO was significant parts of previous regime, she stated that:

“Company X was completely silent ... their communications were at minimal during the period when their CEO was facing corruption charges ... I think that’s normal, the trust was broken ... no one would believe an advertisement on TV or a social report for this company ... also they were very attractive topic for the media to talk about at that time” (EC5, Egypt).

Other companies, which were managed by individuals with similar ties to the previous regimes turned to their corporate communications including social reporting to prove a disconnection with the previous political and economic regimes, rather demonstrating a support to the changes in these regimes. This can be demonstrated in the comments that were made by the executive director of an interviewed Egyptian company regarding a report his company produced just after the Arab Spring:

“In the CSR report you [the interviewer] refer to ... the picture presenting our employees and others is there because we are proud of it ... I was there ... asking for freedom and change ... and it is not just a picture, it meant a lot for us ... we wanted to the report to reflect the revolution ... the report included also the revolution’s slogans” (ES1, Egypt).

Two companies with similar ties to the previous political and economic regimes acted inversely with regards to the representation of the Arab Spring and its consequences in their social reports. This appeared to be down to the degree of realisation and recognition of the event as well as the ability to justify the adopted stances. This could be sensed in the below statement that is extracted from the interview with an Egyptian executive director:

“... Yes, he is [confirming that a major shareholder in the company is a relative to the ousted president] ... but this company also represents thousands of shareholders, employees and clients who belong to the normal society ... but critical people would look at the empty half of the cup and forget our contributions” (ES2, Egypt).

The exclusion of the reporting materials that were connected to the previous regimes was a natural corporate exercise since the Arab firms and societies moved on to a new political era according to a

number of interviewees. Further, the period of denial could explain the silent reporting practice during the Arab Spring as a number of the interviewed senior managers claimed that a major change in their social reporting was the increasing volume since it became an essential account that is utilised to highlight issues that cannot be highlighted elsewhere. Additionally, a number of senior managers rationalised the reporting changes as outcomes and responses to accumulated issues that had accompanied the Arab Spring. Yet, these changes were driven by the companies' internal culture of integrity and decency in disclosing accurate and responsible accounts.

Further, breaking down the socio-cognitive scaffolding of Arab social accounting did not lead to termination of all lines of action that were previously produced and organised. This is due to the operational nature of the socio-cognitive scaffolding, where practical consciousness is 'trained' to be consistently available, even when the scaffolding is no longer around to support the actions (Lizardo and Strand, 2010, Orlikowski, 2006). However, the deficiency of this scaffolding gave the companies the scope to express their political stances around the Arab Spring and its consequences. This can be illustrated in the below quote by an Egyptian senior manager:

"A lot of businesses did not need to produce more than their financial statements ... then ... they felt the urge after 2011 to produce non-financial statements through videos, Facebook ... and reports like CSR ... including the non-listed companies" (ES4, Egypt).

A number of respondents argued that non-financial corporate releases, including social accounting materials, received extra attention from senior managements after the Arab Spring due to their ability to express and communicate non-financial stances with the people who started to shift their attentions and considerations towards the Arab companies after succeeding in over-turning the head of the state. However, the dominant set of opinions among the interviewed managers was that social accounting reporting practice is a substantial channel for communication and presentation of the people who were demanding changes. They claimed that businesses, and institutions alike, were liberalised from the parenting role of the governments and political regimes and simultaneously the Arab firms had to establish new connections with the people after long periods of disengagements. The less dominant set

of opinions was that corporate disclosures are not meant to deal with political issues such as the Arab Spring, disregarding anti- or pro- Arab regime stances. However, interviewees who expressed these opinions claimed that Arab companies and their disclosures have dealt with the consequences of this event, such as the financial turmoil and refugee crisis.

This labile armamentarium of justifications and frames seemed to be mobilised to serve and manage the company's perceptions, ultimately delaying the recognition that the 'taken-for-granted' socio-cognitive scaffolding can no longer be relied upon (Lizardo and Strand, 2010, Swidler, 2001). Arab companies yet to be motivated to initiate a search for or adopt new explicit ideologies to produce and organise their social accounting practices after these attempts of delaying the 'scaffolding break down' recognition and producing a 'false anticipation of the future' (Bourdieu, 1990, Lizardo and Strand, 2010). This can be illustrated by the below quote:

"Firms will not be able to form decisions regarding their financial and non-financial activities in isolation any longer ... this new era placed the Arab firms and their activities under society watch and evaluation." (TS2, Tunisia).

This is in line with what Culture Toolkit theory predicts that those actors [companies] subject to a chronic state of 'unsettledness' [companies stigmatised with associations to the previous regimes] will be more likely to demonstrate a demand for explicit cultural systems to guide their actions [social accounting practice] (Swidler, 1986).

7.4 (Re) building the socio-cognitive scaffolding

When the practice of social accounting reached the point of being unable to exploit the broken socio-cognitive scaffolding to generate 'behavioural coherence', it emerged to be vigorously looking for new styles or strategies of actions. This exemplified in the below quote from an interview that was conducted with a Tunisian company secretary:

“The present situation [post Arab Spring] imposes upon us to adopt a new strategy to build bridges with people ... we have been working with them but further work is needed to contribute in re-building a stronger economy and thus society” (TS4, Tunisia).

These attempts of adopting new strategies within the Arab companies to impose (socio) logical coherence, are identified by Swidler in her classic paper as “high-ideology” contexts that are “explicit, articulated, highly organised meaning systems (both political and religious)” (Swidler, 1986, pp. 278-279). That is because under the conditions of the Arab Spring the patterns of belief and practice appeared to be ‘meaningless’. The below quote illustrates how a company realised the significance of finding a new approach:

“We cannot keep telling the people to enjoy music and art [referring to previous and paralysed CSR programmes], while half of our youth population is out of work ... if we continue to do this [referring to the nature of the previous programme] the region will be in another crisis soon” (TS4, Tunisia).

The process of searching for/ and adopting new strategies to produce and organise lines of social accounting practice that generate ‘behavioural coherence’ [suit the post-Arab Spring era] gave the embedded culture within the Arab individuals a scope to ‘flourish’. A non-executive director raised a point that the individual passion and culture drove employees to adopt a new ‘positive’ perception toward their society, and this perception escalated to be adopted by senior management, the interviewee states that:

“...Nowadays these companies [referring to a number of Egyptian companies including the interviewee’s] couldn’t ignore the passion of their employees ... we had to take their thoughts and suggestions on board ... they are inspired by what is going on around them and they need to feel involved” (ES3, Egypt).

These companies found an alternative source in the employees’ initiatives for their social involvements that produces and organises to a higher degree more suitable lines of action, shifting the role of their employees from being passive operational contributors in the practice of social accounting to being an element that shapes this practice to fit under the new conditions. However, despite the internal and

external dynamics that enable the Arab companies to engage in a range of social projects post- Arab Spring (Husted et al., 2015, Platonova et al., 2016), the degree of influence for these dynamics fluctuated as the process of formulating new strategies is yet to be completed. For instance, the selection process that initiates the social accounting practice in the Arab companies, which relied to various degrees upon satisfying the political and economic ties seemed to be attracted to the pre-designed NGOs projects in post- Arab Spring that target basic level society necessities with a philanthropic nature. The below quote exemplifies this:

“NGOs on the ground had to react rather swiftly to the on-going aggravating human crisis ... a number of projects and centres in a short period of time... were opened and were operating ... these projects and others were supported by personal contacts.” (EC5, Egypt).

The below statement from a Tunisian executive director illustrates that this shift towards the less sophisticated involvements stemmed from the previously stressed culture that was embodied within the individuals, although the economics indicated otherwise:

“This revolution was a financial crisis for us and the whole economy ... we had major losses and projected further losses, but that did not stop us from getting involved ... and help out as we needed ... a number of new project were established and we reviewed the on-going ones” (TS2, Tunisia).

Whilst these companies were searching for and adopting new strategies to process their social accounting practice, they steered their focus into satisfying the basic necessities of the people to survive. Besides, these companies were searching for new mechanisms to fund the post-Arab Spring social involvements, while suffering from significant financial losses. One mechanism has consisted of shifting financial resources from the marketing and advertising departments towards the social activities budget. The below quote highlights this:

“Companies are not economic ventures anymore, aiming to produce the highest net profit figure, in particular in the Arab region and the Arab Spring ... no one could work in isolation to the issues around us, ... in the last five years, we have shifted a significant portion of the marketing and advertising budget toward our social activities” (JS1, Jordan).

At this point, Arab stakeholders accept that a number of companies have significantly reduced their advertising and marketing materials, whilst at the same time, these companies have become involved in further social activities after the events of 2010/11. A CSR constancy director commented on this corporate behaviour, stating that:

“Before 2010 wherever you turned your head in Amman, you would see an advertisement for company Y... this is not the case anymore, I haven’t seen any advertisements for this company for a while ... but when I go to their HQ now I feel as if I have entered a social and environmental centre, ... we work with them on tens and tens of projects, especially the youth projects” (JC3, Jordan).

This could be justified through perceiving these involvements as philanthropic activities (Aribi and Arun, 2015, Al-Khater and Naser, 2003), while some of these activities were initiated by employees at middle and junior management levels who were motivated by the Islamic and Arabic cultures. A Jordanian operating director highlighted this perception:

“At the moment we suffer as a company from major financial losses ... one, because of the revolution in 2011 and ... two, because of the consequences of other Arab revolutions like the Syrian refugees’ crisis now ... however, we have to help out ... people are dying ... this is our CSR today ... this is our religion and morality” (JS2, Jordan).

At the same time as when the Arab companies started to realise the breakdown of the socio-cognitive scaffolding the accounting practice of their social involvements took a different direction towards the requirement of further detail regarding the on-going outsourced programmes, establishing additional reviews, cash flow and timeframes adjustments. To a higher degree, a number of these companies were fully engaged in accounting/ and the operational phase of the social activities by one or more of the following reasons (a) achieving successful outcomes in enhancing employees’ dexterities, (b) obtaining the required understanding of the targeted market, or (c) gaining new skills as an organisation with regards to marketing research and operational skills. However, another case emerges from the collated data as an interviewed senior manager claimed that his company had to fully operate/ account for a

number of programmes that were proposed by the junior and middle managements, who showed enthusiasm and ability to operate and manage these programmes. This exemplifies in the below quote:

“Our employees have been socially active, particularly after January revolution... we have been running and supporting a number of projects that were started by them ... such as ‘cycling for refugees’ and other projects that aim raise awareness of issues we are facing” (ES5, Egypt).

The vast majority of the interviewed Arab companies have been following global reporting guidelines, and framing their social accounting disclosures within those internationally recognised frames. Yet, the breakdown of the socio-cognitive scaffolding has raised question around the effectiveness of those global guidelines in accommodating the occurred changes, also in satisfying the expectations of the newly empowered stakeholders. A Tunisian financial director who had a direct involvement in implementing a CSR reporting guideline in his company highlighted the strengths and weaknesses of these guidelines in line with the post-Arab Spring context, stating that:

“... We have been following CSR reporting guidelines and spending money and time to produce these materials ... because as a company we need to make sure that every document should correctly and truly present the image of the company ... however, today that is not enough as you need to communicate views and values ... and where we are standing ... people are awaiting for that ... and they have the right for it” (TS1, Tunisia).

Still, attempting to impose old [reporting] practices, habits and skills in the [post-Arab Spring] context where they seemed to no longer apply is an expectation that Culture Toolkit theorists suggest (Archer, 1996, Lizardo and Strand, 2010). These attempts have been more prominent in the soft Arab Spring countries to acknowledge the ties with the less-empowered political regimes. In attempt to validate the pre-Arab Spring practice within the new context [post-Arab Spring], an interviewee argued that:

“We consider the government as our partner and political leader, our mentor ... although the government does not have a published CSR strategy, [the political leader] has a vision of a strong economy based on social involvements ... and we follow this vision” (JS2, Jordan).

Although these attempts are driven by the institutionalisation of the social reporting in the region (Jamali, 2014), the chronic state of ‘unsettled lives’ during and post the Arab Spring event seemed to generate a demand for supporting a cultural system to guide the actions of the social reporting, in particular when the old social accounting practice triggers a series of violations of expectations for the future (Swidler, 2001). For instance releasing a social account using an old practice by including photos of company’s senior managers handing over blankets and clothes to Syrian refugees. This was perceived by the society as humiliation and disrespect to those refugees and an unnecessary use of media to report such an activity. As a consequence, a social media campaign was formed to boycott the company and the same photo from the report was re-used in social media against it as a form of support to the campaign, its beneficiaries and to protest against the company’s disrespectful reporting behaviour. Therefore, the development, expression and attempts to ‘logically’ integrate a new supporting cultural system [new socio-cognitive scaffolding] (Lanman, 2007) was raised as the companies were facing a growing pressure to achieve a high degree of the society acceptance and re-design the reporting methods to fit within the Islamic and Arab cultures, whilst simultaneously informing the society about the programmes and activities. The below quote from a senior Tunisian manager exemplifies this:

“Everyone including companies had to unlearn whatever they learnt before 2011 ... even the way we talked because the ultimate new goal now is to satisfy the Arab street [people] instead of satisfying its elite” (TS1, Tunisia).

A senior manager shared with this research exclusive data of a mobile application that his firm is developing to report on their programmes. According to the shared screenshots and information provided, this mobile application is designed to achieve a decent level of stakeholders’ interaction, where the firm aimed to show real time progression to their current and future programmes allowing instant feedback, (commenting, sharing and liking tools), whilst also offering an opportunity for stakeholders’ contributions regarding donations and volunteering. Further, the interviewed stakeholders claimed that the society acceptance of the Arab firms’ disclosures and media has driven the vast majority of these companies to invest in their social media accounts, improving the social accounting and corporate communication skills and building highly responsive social media teams that deal with

concerns and feedback regarding the firms' financial and non-financial activities. This implies that publicly available meanings facilitate certain patterns of action, making them readily available, while discouraging others" (Swidler, 1986, p. 283). Further, the social environment provides a company with a set of basic but practical skills, which allow the company to navigate the newly (re) built socio-cognitive scaffolding, settings and organisations, giving an impression that the company had adopted comprehensive, highly constructed cognitive and normative patterns (Swidler, 2001).

At the same time, achieving the local society acceptance of the social reporting materials is a significant step for a wide range of the companies in the region, particularly the ones that have international obligations to report on their activities to maintain their global market position and brand, whilst simultaneously avoiding aggressive campaigns, which might affect their operations and/ or the supply chains. For instance, the same Arab company that held their social reporting for over two years due to the on-going corruption cases against their CEO, were producing a significant level of social reporting, together with a dramatic increase in their activities and social campaigns, focusing on the major economic and social roles this company plays in the growth of the local economy and moving the society forward.

One of the underlying elements is the realisation of the newly empowered stakeholders. This is a result of a division in the region between (a) the majority who demonstrated for change in power and (b) the minority elite group who were coupled to the previous political regimes. The former began to claim further authorities over the elite group, who had been suspected of maintaining a resilient relationship with the ousted regimes' economic and personal ties. Nevertheless, the Arab companies appreciated the acceptance issue of their social accounting releases, arguing that the economic and social roles that the Arab firms have taken during and after the event of the Arab Spring demonstrate robust ties with the Arab society. Further, Arab companies seemed to recognise the significance of (re) connecting with the (re) built scaffolding regarding their social accounting to tackle issues that resulted and/ or were revealed after the event of the Arab Spring in order to achieve the society approval and in other cases a positive reaction and society involvements.

Therefore, looking at the Arab social accounting practice within the (re) built scaffolding in different cases appeared to lead to offering justifications rather than motivations for these corporate behaviours. This is where the sociology field suggests that external circumstances could enhance the notion of ‘framing’ as a persuasive social practice, moving away from the idea of ideological motivation (Vaisey, 2009). Despite the fact that social accounting practice in the region has been institutionalised to some extents (Jamali et al., 2015a), the companies seemed to utilise and construct specific cultural resources (economic, ethics and religion) to obtain legitimacy from targeted stakeholders’ groups ‘who could grant the legitimacy to the firm’ such as political regimes, shareholders and societies. Companies could produce and organise positive orientations towards adaptation to the changes by emphasising benefits, or provide neutral interpretations that construct acceptance of the changes. Nonetheless, a firm could still provide critical interpretations towards the dominant views in that it represents these changes as problematic and threats to specific stakeholders’ groups, and are therefore, in need for reversing (Swidler, 1986, Swidler, 2001).

7.5 Conclusion and Final Thoughts

This chapter has examined at the social accounting prior to and following the Arab Spring by incorporating non-corporate perspectives, responding to the recent discussion in the social accounting literature, which emphasises the lack of attention to non-corporate perceptions in social accounting research (Thomson et al., 2014, Cho and Giordano-Spring, 2015, Gray and Milne, 2015). Using Swidler’s theoretical frame to study how social accounting behaves and responds to the changes within the political, economic and societal contexts addresses the need for further diversity in the theoretical underpinning of research (Unerman and Chapman, 2014). I frame social accounting as a practice that is operated under externalised cultural patterns, while it is used to manage and shape the relations between the Arab companies and their stakeholders.

Culture Toolkit theory, particularly the elements of distinguishing between settled and unsettled lives and the effects of the socio-cognitive scaffolding help the researcher to isolate the impact of social

accounting as a corporate practice that could be shaped and directed by externalised cultural patterns. This exposes on one hand the significance of the socio-cognitive scaffolding in shaping social accounting “people do not build lines of action from scratch, choosing actions one at a time as efficient means to given ends. Instead, they construct chains of action beginning with at least some pre-fabricated links” (Swidler, 1986, p. 276). On the other hand, it reveals the complicated bond between culture and social structure, “culture and social structure are simultaneously too fused and too disconnected” making it “particularly difficult to disentangle cultural and structural influences on action” (Swidler, 1986, pp. 280-281).

This chapter concludes that the notion of voluntary giving is evidently embedded within the culture of the Arab region that motivated individuals and corporates to be socially involved, paving the path for the initiation of social accounting. However, and as this practice began to operate under a socio-cognitive scaffolding that was empowered by political and economic ties, the embedded culture meanings seemed to be strained to motivate and organise lines of action but rather deployed to justify the social accounting practice. The event of the Arab Spring broke down the established socio-cognitive scaffolding by taking down the influential actors that provided the political and economic support, opening a wide scope for the embedded culture meaning to (re) shape and organise social accounting to produce more ‘meaningful’ actions that fit the post-Arab Spring era.

Chapter Eight: Analysis and Discussion

8.1 Introduction

Besides the research context and the review of corporate social reporting studies, this chapter draws on the previous two empirical chapters to present a theoretical and empirical discussion. Through the lens of the Culture Toolkit theory, this discussion attempts to reveal the answer for the central research question of this thesis; *‘How does the corporate social reporting practice restore legitimacy and accommodate the new social values during and after the Arab Spring?’* To better understand the discussion around this central research question, I provide a summary in the next few paragraphs to the discussions and answers of the two interrelated sub- research equations that are offered in chapter six and seven:

Chapter six has sought to answer the following sub – research question; *‘What are the key discursive strategies and processes which the Arab Spring and its accompanied political, economic and societal changes dealt with and constructed within the social accounting disclosures of the Arab firms?’* The analysis within this chapter is based on the work of Wodak and Meyer (2015), which is investigating three analytical dimensions [(a) content/topic, (b) strategies and (c) linguistic mean] of the discourse generated from the CSR/ sustainability reporting materials of 12 firms that operate in Egypt, Tunisia, Jordan and Morocco.

With regards to the first dimension [content/ topic], during the settled period [prior to the Arab Spring] the prominent theme of the Arab corporate social reporting was steady progression in the practice driven by the learning process and implementation of global CSR and sustainability guidelines. Nonetheless, and during the unsettled period [post the Arab Spring] sharp and dramatic responses were present within the corporate social reporting materials. For instance, the political leaders’ portraits on the opening pages of the reports were removed, while symbolic images for the Arab Spring were hosted in a number of the reports, stressing political stances.

In the context of the Second dimension [strategies], it is found that the Arab firms prior to the Arab Spring followed relaxed strategies (one-way communication strategies) to report their corporate social

activities based on moralisation and rationalisation. These strategies had high resistance to changes with an exemption of the adaptation of CSR and sustainability guidelines as this change fits within the current circumstances and provides less interruption to the firms' cultural stability. With the arrival of the Arab Spring the reporting adapted more intense strategies (two-way communication strategies) to justify firms' political and economic positions such as argumentation and magnification strategies. The change in the contextual elements in the Arab region appeared to create a necessity within the Arab firms to change their reporting communicative strategy from being 'stakeholder information strategy' where the firm merely decides on the disclosed information, to 'Stakeholder response strategy' and/ or 'Stakeholder involvement strategy' where those two strategies are based on a two-way asymmetric communication model. In both strategies communication flows to and from the stakeholders (Morsing and Schultz, 2006).

In the context of the third dimension [linguistic mean], and in order to understand linguistic methods applied in the data to (re) engage with the power shifting in the stakeholder groups, chapter six also focuses on how the Arab firms self-represent and exemplify the reported contents via two linguistics methods: the choice of words and grammar that help to construct social accounting topics and stakeholder engagements. These methods were found to be employed to introduce new contents as a result of the contextual changes, building new connections with stakeholders. However, during and after the Arab Spring, the analysis indicated that the absence of pronoun employment implied that the Arab firms adopted a linguistic communicative strategy that distances them from involvement in the political changes. Furthermore, the adpositional phrases appeared to be used in the reporting contents to increase the managerial impression concerning the support for the political, economic and societal changes. Adopting such an approach to either reflect one-self as pro-Arab Spring and/ or distance the firm from the contextual changes can be seen as a process of institutionalisation of social accounting practices in response to legitimacy threats and monitoring and challenging of corporate behaviour (Campbell, 2007, Schultz and Wehmeier, 2010).

Chapter seven has sought to answer the following sub –research question; ‘*How do the organisational dynamics and internal practices of corporate social reporting construct and rebuild a broken socio-cognitive scaffolding?*’ The analysis of chapter seven is grounded on 43 semi-structured interviews with Arab private companies and stakeholders. To provide in-depth insights to this question, I frame corporate social reporting as a practice that is operated under externalised cultural patterns, where it is used to manage and shape the relations between the Arab companies and their stakeholders. Thus, chapter seven sheds the light on three phases of the corporate social reporting practice, which are illustrated in table 13 below in relation to two different types of consciousness [corporate social reporting consciousness and theoretical and practical consciousness]. In the first phase, it looks at the way in which corporate social reporting practice was formed and exercised prior to the event of Arab Spring, under a socio-cognitive scaffolding that empowered by long-standing political and economic regimes. It suggests that corporate social reporting has taken its current state as a corporate practice by operating under a socio-cognitive scaffolding that was formed by the emergence of local and global NGOs through their embedded political and economic ties and offering the needed skills. Pre-Arab Spring scaffolding did not only offer a scope for the Arab companies to practise social accounting, but also characterised the practice of social accounting towards global and ‘western’ styles.

In the second phase, I explore the impact of practicing social accounting under broken scaffolding. I find that the exploration of corporate social reporting within this state uncovers a reflexive process. Taking the swift changes in the political, economic and societal landscape into account, the analysis in this chapter demonstrates how political and economic ties were inactive throughout the social accounting practice, whilst political corporate voices within the social accounting releases began to materialise, which is pivotal in shifting the corporate-state relationship. The breakdown of the politically and economically empowered scaffolding did not lead to dramatic changes at one point in time, instead the ideologies and vocabularies of this scaffolding were in use to the point where the companies realised that their lines of action [social accounting practice] were no longer supported by this scaffolding.

	Corporate social reporting Consciousness	Theoretical / Practical Consciousness
Pre- Arab Spring [Pre-existent socio-cognitive scaffolding]	<ul style="list-style-type: none"> Arab and Islamic culture provides a fertile ground for social accounting, but it was restricted to institutional structure to produce and organise social accounting. NGOs imply the institutional structure but offer accessible skills, knowledge and authorisation to practise social accounting. Relying on the existing instruments within institutional structure to fill gaps in this structure. 	<ul style="list-style-type: none"> Cultural meanings act as repertoires of justifications for practicing social accounting. Disregarding ‘less-empowered stakeholders’ and focusing on satisfying global guidelines. Refining perceptions Creating continuity in the social accounting practices Produce stability in communicating the social accounting materials.
Post- Arab Spring [The breakdown of socio-cognitive scaffolding]	<ul style="list-style-type: none"> Influential actors lost their power hence the institutional structure broke down. Continued relying on the existing instruments within the broken institutional structure to produce and organise social accounting. Attempting to delay the ‘scaffolding break down’ recognition and producing a ‘false anticipation of the future’ Finally initiating a search for new explicit ideologies to produce and organise the social accounting. 	<ul style="list-style-type: none"> Deploying a higher degree of the embodied cultural meanings to justify the carried out lines of action as nothing has yet begun to change.
Post- Arab Spring [The (re) build of socio-cognitive scaffolding]	<ul style="list-style-type: none"> Searching for/ and adopting new strategies to produce and organise lines of social accounting practice that generate ‘behavioural coherence’ 	<ul style="list-style-type: none"> New perceptions and ideologies Retooling and retraining of practical methods Readjustment and creation to communication methods

Table 12: Arab corporate social reporting under the different states of socio-cognitive scaffolding (source: created by the researcher, 2018)

In the third phase, I shed light on the engagement of social accounting in the process of (re) building socio-cognitive scaffolding through incorporating the perspective of stakeholder groups. I find that by being unable to exploit the broken socio-cognitive scaffolding to generate ‘behavioural coherence’, Arab companies emerged to be looking for new styles or strategies of actions. This gives the embedded culture amongst individual a scope to contribute in shaping and organising new lines of action. The newly empowered stakeholder groups appeared to have an influence on exercising social accounting post Arab Spring regarding the different phases of this corporate practice, shifting its nature to be more localised and responsive to surrounding environment.

The current chapter [eight] furthers the theoretical and empirical discussions that are initiated in chapter six and seven to answer the central research question. The next section 8.2 discusses the pre-Arab Spring state - Pre-existing socio-cognitive scaffolding - of the corporate social reporting practice through the initiation and globalisation processes. Section 8.3 provides analysis and discussion around post-Arab Spring corporate social reporting practice - the breakdown of socio-cognitive scaffolding – via looking at the politicalising and communicating processes. Finally, section 8.4 offers an in-depth analysis of the process of re-building the broken socio-cognitive scaffolding from three different angles; (1) perceptions and ideologies, (2) learning and retooling, and (3) adjustment and adaptation.

8.2 Understanding the Arab Social Accounting Prior to its Spring

The empirical investigation reveals that prior to the Arab Spring, the local culture drove the initiation of the social accounting practice. Additionally, the changes in the local and global contexts towards further practice of corporate social reporting, as well as the shift in the political ideologies of Arab regimes, collectively moulded this practice. Yet, the local cultural elements and meanings played a diverse and significant role in this practice. The following sub-sections aim to illuminate the two phases for corporate social reporting in the Arab region.

8.2.1 Initiation and Learning of the Arab Corporate social reporting

Looking at the time period prior to the Arab Spring [before 2010], this study finds two social accounting-related practices that were initiated at different timeframes by various influencing dynamics: (1) social activities [initiation period: before 2000] where local businesses were mainly involved in philanthropy assignments without disclosing specific materials, although oral accounts were found to be present among the local community (see chapter seven, section 7.2). (2) Social reporting [initiation period: after 2000] where the Arab companies began to disclose materials regarding their social activities, mainly the philanthropy involvements, whilst the oral accounts among the local society remained present.

Possessing a local culture where philanthropy and the pivotal tradition of voluntary giving are embedded (Jamali and Karam, 2016), the empirical findings highlight that this provided the grounds for the initiation of the first social accounting-related practice in the Arab region [social activities]. However, operating under socio-cognitive scaffolding, which was characterised and empowered by longstanding military and/ or military fuelled regimes (Malik and Awadallah, 2013) is found to be hindering the initiation of the second social accounting-related practice [social reporting]. Culture Toolkit approach perceives the organisations' external settings and any other forms of symbolised cultural structure as a support for actions, playing a main role in shaping the patterns of action. Thus, actors [companies] rely upon these socio-cognitive scaffolding structures to produce and organise lines of action, which can generate order and behavioural consistencies in the presence of cognitive incoherence at a micro level (Swidler, 2001)

At that stage, businesses managed to navigate and select lines of action to be involved in social activities (Husted et al., 2015) that were in line with the socio-cognitive scaffolding, and satisfied their socialisation history, which provided a set of skills and habits to execute these activities (Swidler, 2001, Vaisey, 2009). On the other hand, the required set of skills and habits to implement social reporting was deficient in the provision of scripted accounts due to two main reasons: (a) the socio-cognitive scaffolding at that point of time did not offer the required skills and habits, and rather signalled negative

messages to obtain them. (b) The absence of social reporting practice could be justified using the values, jargon and procedures of the socialisation history (Darrag and E-Bassiouny, 2013, Kamla, 2007).

Later, scripted accounts of the social involvements and activities began to appear in a number of corporate releases, revealing philanthropic activities and later integrated information regarding employees, customers, community and environment (Kamla, 2007). The analysis that is provided in this study suggests that the reporting practice had progressed as a social accounting-related practice by:

1. Operating under a socio-cognitive scaffolding that was formed by the emergence of local and global NGOs through their embedded political and economic ties and offered the required skills (see chapter seven, section 7.2).
2. Learning process, where two forms of learning are identified:
 - a) Self-learning, where the reporting practice had progressed through companies' own previous experiences
 - b) exposure learning, where the progression in the practice stemmed from other companies' experiences (Miner and Mezias, 1996) (see chapter six, section 6.2.1).

Nonetheless, the pre-Arab Spring scaffolding with the local and global NGOs did not only offer a framework for Arab companies to practise and learn social accounting, but also played a role in materialising boundaries and directions for the corporate social reporting in the region. This supplied social accounting in the region with the required skills, and also set boundaries that defined the previously relatively tentative nature of this practice with regards to its involvements and reporting. Thus, the initiation of this practice settled with the emergence of the local and global NGOs in the Arab region.

This study also finds that the existence of the pre Arab Spring scaffolding enables the companies appeared to obtain the required skills and abilities to practise corporate social reporting (Swidler, 1986). This practice progressed further via refining and reshaping the obtained skills and abilities through a learning process. The contents of social accounting disclosures expanded in the different reporting

channels over time within these companies, with strong use of visual images, indicating a change in the significance, scope and role of the corporate social reporting materials (Gray et al., 1995a, Unerman, 2000b). The visual images can be positioned in three classifications, visual images that signify (a) political ties and position, (b) economic and market position, and (c) society and community involvements.

The coupling between visual images and narrative reporting were shaped via the boundaries and directions provided by the pre- Arab Spring scaffolding. This shifted the corporate social reporting materials from being simple accounts of social involvements to ones that provided multifaceted political, economic and social messages and strategies. Manufacturing the reporting materials had therefore progressed to incorporate techniques and methods to demonstrate abilities and adequacy in navigating and adhering to the boundaries and directions of the scaffolding (Swidler, 1986, Swidler, 2001), where the cultural meanings [ritual practices, stories and beliefs] acted in this case as tools to generate lines of action [design the reporting materials] that were in line with the scaffolding (Swidler, 1986). This suggests that the reporting materials can be observed as an ideological device (Tinker and Neimark, 1987, Benschop and Meihuizen, 2002) that did not only promote the companies' desired images and practices, but rather maintaining their positions in the socio-economic and political context.

8.2.2 Globalisation and Standardisation of the Arab Social Accounting

Research exploring corporate social reporting has focused on motives and factors that linked this corporate exercise to a broad institutionalisation of global and international frameworks, (see for example, Lamberton, 2005, Tsai et al., 2008, Merkl-Davies and Brennan, 2017, Fortanier et al., 2011). The institutionalisation of these frameworks had contributed to the formation of a cognitive scaffolding that surrounds corporate social reporting in the Arab region, which can be inferred ultimately from the observation that for some it had taken for granted that companies exercise this corporate practice (Bebbington et al., 2014). This institutionalisation process was nevertheless facilitated by local and global NGOs, which had economic and political ties with pre-Arab Spring regimes. With this in mind, the research has explored this process from two different standpoints: (1) the role of the local and global

NGOs in enabling this institutionalisation/ standardisation process. (2) The perceptions of the Arab firms of adapting and implementing this process.

Firstly, this study looks at these global and international frameworks and standardisation as sets of skills and habits that were offered and introduced by a broad range of NGOs (Swidler, 1986). These sets of skills and habits allowed Arab companies to: (a) explore and navigate opportunities and benefits, and (b) exercise corporate social reporting [produce lines of action] that were globally acceptable and recognisable (Swidler, 1986, Swidler, 2001). This study finds that this process had globalised corporate social reporting in the Arab region, in particular at the reporting phase, whilst to a lesser degree, other phases of involvements and operating. The institutionalisation of this process was possible as an appetite for meeting and involving with global standardisation that was present in the Arab companies (Kolk, 2005, Lee and Hutchison, 2005). Further, the national political and economic circumstances appeared to promote this process (Sethi and Elango, 1999) as neo-liberal political regimes began to demonstrate desires to follow the West. This was accompanied by Global and local NGOs that were concerned with social developments of the Arab region. Simultaneously, these NGOs had managed to inaugurate ties with pre-Arab Spring regimes, representing power and ability to set guidelines and boundaries.

This process was formed via adequate justifications that were current for the relevant parties [Arab companies, NGOs and political regimes], whilst the necessary skills to carry out this process were offered by the NGOs and mastered by these companies (Swidler, 1986, Swidler, 2001). However, the political landscape of the region at that point of time decoupled the meaning and the motivation of this process towards further globalisation rather than national social developments.

Secondly, the implementation of these global frameworks had various means that the examined Arab companies perceived and communicated. One means through which the Arab companies appreciated the adaptation of the global frameworks is via perceiving these frameworks as methods of reconstructing the reported contents to achieve a global recognition. Another way that the Arab companies perceived

this implementation is by recognising this practice as a distinctive competence, which is assured by global bodies. In both cases, the Arab companies observed the introduction of the global frameworks as natural progression to their corporate social reporting materials, trying to give a sense of authentication to what was previously produced and further integrity to what is currently reported. However, this study also finds that the adaptation of those global frameworks were perceived in a number of Arab companies as a gateway to approach local and national issues through an international lens, which could be politically sensitive if it had been addressed without those global frameworks. This argues that the understanding of local scaffolding directs the adaptation of these global frameworks, which hypothetically could enrich national and international standards and initiatives, and gives a 'voice' to the subordinated group (Kamla, 2007). This study argues that what Kamla (2007) refers to as cultural beliefs and philosophy contributes to formation of the socio-cognitive scaffolding and ability to navigate it, rather than static values that can be taken into account in enhancing the application of the western accounting system.

In short, this section unpacks in some detail the way in which social accounting was formed and exercised prior to the event of Arab Spring, under a socio-cognitive scaffolding that was empowered by long-standing political and economic regimes. This stage of analysis responds to the call in the social accounting literature to move from applying legitimacy theory and instead undertakes a deeper analysis of how legitimacy is applied and produced (Unerman and Chapman, 2014). Jamali and Karam (2016) discussed that the embedded culture in the Arab region provides a fertile ground for social accounting practice. The analysis that is provided in this chapter suggests that social accounting has taken its current state as a corporate practice by operating under a socio-cognitive scaffolding that was formed by the emergence of local and global NGOs through their embedded political and economic ties and offering the needed skills. Pre-Arab Spring scaffolding did not only offer a scope for the Arab companies to practise social accounting, but also characterised the practice of social accounting towards global and 'Western' styles. Culture Toolkit theory helps this analysis to see how a socio-cognitive scaffolding [social accounting culture] could be established around social accounting practice, and how actors [Arab companies] might perceive and operate under this scaffolding. This is also useful in framing the social

accounting as a corporate practice, which is influenced by influential actors in the scaffolding, where the expectations of the external stakeholders were managed in proportion to their influences.

8.3 Post-Arab Spring Corporate Social Reporting

Practicing social accounting continued during the Arab Spring (Avina, 2013), whilst the cognitive structure [scaffolding] that was previously existed began to dismantle as its supporting influential actors lost their political and economic power. With this, corporate social reporting arrived to what Lizardo and Strand (2010) called ‘early unsettled lives’, a critical epoch, which later shaped the current practice of social accounting in the Arab region. The dramatic breakdown of the scaffolding and the change in power in the surrounding context raised a number of questions (see chapter two and seven):

- a) What are the issues that corporate social reporting deals with?
- b) What are the political and economic connections that proposed by corporate social reporting?
- c) What are the changes that were imposed on social accounting in the Arab region over this period?

This subsection deals with the implication of the Arab Spring -as the scaffolding began to breakdown- on the social accounting practices, taking into consideration the role of Culture Toolkit and culture meanings in shaping responses and decisions.

8.3.1 Responding to the breakdown

The Arab Spring and its political, economic and societal implications were significant to be omitted from corporate reporting (Malik and Awadallah, 2013, Avina, 2013). This study finds that the Arab Spring and its accompanying consequences were present in the Arab corporate social reporting at different phases and stages. At an early stage of the Arab Spring, this study finds that a number of Arab companies relied on what Lizardo and Strand (2010) called the vehicles and vocabularies of motives of the broken scaffolding to sustain the ongoing corporate social reporting practices. It was also notable that the prominent nature of this stage is that a number of the Arab companies reached a denial phase of

accepting and/ or recognising the breakdown of the cognitive scaffolding. This state of denial steered various forms of corporate responses via corporate social reporting practices, ranging from neutral to anti-Arab Spring responses. For some, sustaining a neutral stance of non-disclosing around the Arab Spring event was one way forward, since they perceived this event as a politically sensitive issue to be avoided in their corporate social reporting practices. This is in line with the findings of Belal and Cooper (2011) that corporations would be unwilling to disclose sensitive political issues. However, the nature of sensitivity in this study is different as the non-disclosure could be perceived as a strategic move by the Arab companies, who intended to preserve a low political profile.

It was found that another form of corporate response occurred in Arab corporate social reporting, which indicated an explicit corporate denial of the scaffolding breakdown by referring to the Arab Spring by 'turmoil' and/ or crisis. Although this could be perceived as a method to manage risk and introduce stakeholder to bad news (Adams, 2008, Bebbington et al., 2008b), this could be also observed as attempts to reject the scaffolding breakdown, particularly, if (a) bearing in mind the ties between these companies and influential actors that maintained the scaffolding. Then (b) perceiving the reported materials as an ideological device that promotes the companies' policies, beliefs, practices and attitudes (Tinker and Neimark, 1987). Eventually, the intense changes that were instigated by the Arab Spring had to be acknowledged and acted upon by those companies. For instance, in chapter six, this study has learnt the media and language that indicated and political and/ or economic networks with previous regimes disappeared, whilst a new form of media and language emerged to acknowledge the Arab Spring. Further, this study finds that a level of denial remained within the discourse of the Arab corporate social reporting through the use of specific terminologies to describe this event such as 'political movements' and 'political and economic changes'.

At different phase of corporate social reporting, a number of the examined Arab companies found a number of their CSR projects were associated with previous regimes via politically linked NGOs. These projects were regarded prior to the Arab Spring as useful and strategic partnerships and provided a cornerstone of social accounting in the region during the pre- Arab Spring period. However, CSR

projects that were resulted from this partnership and did not carry enough justifications to exist were terminated, while the involved Arab companies maintained a low level of disclosures around these projects. This was observed as sensitive political issues to be disclosed (Belal and Cooper, 2011), whereas the disclosed information aimed to manage stakeholder perceptions and potential risk (Bebbington et al., 2008b). Although the scaffolding in this case is no longer available to support the practice and produced materials, the operational nature of the broken socio-cognitive scaffolding trained the practical consciousness to be consistently available (Orlikowski, 2006, Lizardo and Strand, 2010).

8.3.2 (De) politicise the Arab corporate social reporting

The political and economic power [influential actors] that reinforced the broken scaffolding evidently were present in the Arab corporate social reporting prior to the Arab Spring in form of partnerships and/or acknowledgement of power. This presence was omitted from the reporting materials to be justified either by acknowledging the political changes or ceasing the political disclosures. This indicated an early state of realisation that the Arab companies could no longer rely on the apparatuses of the broken scaffolding to exercise corporate social reporting (Swidler, 1986). This realisation paved the way for a process that depoliticise the content and the operations of social accounting in the region with regards to the previous regimes. However, learning and exercising corporate social reporting under the previous scaffolding, where the practical consciousness was ‘trained’ to be consistently available (Lizardo and Strand, 2010) that led to politicise partially and/ or the post- Arab Spring content and operations of corporate social reporting in line with the new actors in power.

Another way to observe the realisation state of the broken socio-cognitive scaffolding is as democratisation opportunity. This could have been liberalised the corporate social reporting practice from the influence of political and economic power since organisations can be conceptualised as political arenas (Malsch, 2013). This study finds different practices indicated a change in the political discourse within the corporate social reporting of the Arab studied companies. Moving beyond this, a number of Arab companies demonstrated their democratic participation via stressing supporting political stances to the Arab Spring within their corporate social reporting materials. This agrees with

the conclusion of Brown and Tregidga (2017) that the ways of life can be inspired by democratic ideas and practices but politics cannot be institutionalised.

On the other hand, those attempts of (de) politicalising the practice of social accounting at this stage of the Arab Spring time from influential actors [Arab companies] can be seen as attempts to impose (socio) logical coherence, otherwise defined by Swidler (1986) as the 'ideology'. The establishment of this 'ideology' is initiated by changing what used to be the quiescent cultural patterns prior to the Arab Spring with crucial meanings resulting in group division and bouts of ideological groupings (Swidler, 1986). As noted in chapter six, omitting the presidential portrait and/ or political personals from the annual reports in Tunisia and Egypt without giving comments for doing so or replacing this portrait with a national and political symbol represents an impression of ambiguity to the firm's vision and political stance. Besides, other companies hosted in their reports symbolic images for the Arab Spring stressing their support to the Arab Spring event. Nonetheless, there are two points to take into account regarding this conceptualisation (a) the development of a new cultural system that is designed to guide action [social accounting] requires resources beyond those normally considered regarding the transmission and reproduction of cultural material. (b) Social accounting post –Arab Spring are unlikely to be entirely motivated and rationalised by these explicit cultural systems, but rather a minority of the elites to continue trying to impose old practice, skills and habits in the context where even they no longer apply (Lizardo and Strand, 2010).

8.3.3 (Dis) communicating corporate social reporting

To a similar degree with the (de) politicalising process and as part of it, corporate social reporting began at different stages of the Arab Spring to connect or disconnect with various stakeholder parties. As noted in chapter six and seven, Arab stakeholder groups lost/ gained power in relation to Arab companies. In order to balance this power shifting, Arab companies initiated a (dis) communicating process, which acquired different forms ranging from the emergence and/ or disappearance of particular discourse [media and language] to the adaptation of different communication strategies (see chapter six, section 6.3). In view of Bebbington et al. (2008b) that corporate social reporting can be utilised as a

communicative instrument to manage company-stakeholder relationship. This suggests a reflexive process where Arab companies began to be aware of the breakdown of the scaffolding, which is evident in their attempts to manage company-stakeholder relationships in light of the power shifting. Further, this suggests also that these Arab companies were motivated to initiate search for and/ or adopt new explicit ideologies to produce and organise their corporate social reporting practices as they had found that the reliance on the broken scaffolding was providing 'a false anticipation of the future' (Lizardo and Strand, 2010, Bourdieu, 1990).

What is more, studies in corporate social reporting literature argued that the voluntary nature of social accounting practice restricts the effectiveness of moralisation approach to act as a constructive mechanism to communicate and validate its contents (Gallhofer and Haslam, 1997, Gallhofer and Haslam, 2017). However, this study finds that in post Arab Spring era a number of the examined Arab companies deployed a high degree of the embedded cultural meanings in order to (dis) communicate and/ or manage their relationships with the different stakeholder groups. These embedded cultural meanings stemmed mainly from the cultural and religion based linguistic acts and to a lesser degree from the global ethics based linguistic acts. This consistent with the argument that was proposed by Laine (2005) that companies are expected by their stakeholder groups to engage with sustainable developments as being responsible organisations within a wider framework of moral obligations. Yet, we argue that this conclusion of Laine (2005) would not be applicable unless the relevant stakeholder groups gain sufficient power that could be recognised by those organisations. This is a stage where companies begin to justify their practices to the newly empowered stakeholder groups by deploying a high degree of the embedded cultural meaning that are appropriate to these groups, whilst recognising the change in power that could influence the political and economic context (Swidler, 1986, Bourdieu, 1984).

Besides, a number of studies companies were found adopting a different technique to (dis) communicate and manage corporate-stakeholder relationship in which specific topics and areas in corporate social reporting were either avoided or silenced. This study argues that the Arab companies recognised the

dramatic changes in the political and economic landscape of the region, and the unclear power shifting among the different stakeholder groups, which were flagged as risk in relation to their political and economic ties. This proposes different conclusions to a number of studies that studied the absence of corporate social reporting (Belal and Cooper, 2011, Adams et al., 1995, Gao et al., 2005). For instance, the absence of corporate social reporting according to Gao et al. (2005) and Adams et al. (1995) is due to the absence of key state and social institutions. Whereas Belal and Cooper (2011) argue that in the developing countries the absence of corporate social reporting could be down to a lack of knowledge/awareness and resources. However, I argue that although these abovementioned elements could be present within the studied organisations and context, corporate social reporting could remain absent/silent in the case of uncertainty or risk associated to the practice. Belal and Cooper (2011) referred to this risk in their paper from the legitimacy theory lens as political sensitive issues that generate corporate unwillingness for social accounting disclosures. Yet, the concept of scaffolding within the Culture Toolkit theory suggests in this case that the unwillingness of the companies to disclose social accounting materials is due to the fact that the old practice in the broken scaffolding would be an entirely invalid practice to produce and organise social accounting, while a new valid practices remain unadaptable and/or unavailable.

In this sub-chapter, I have explored the impact of practicing social accounting under broken scaffolding. I find that the exploration of social accounting within this state uncovers a reflexive process. Taking the swift changes in the political, economic and societal landscape into account, the analysis in this chapter is able to show how political and economic ties were inactive throughout the social accounting practice, whilst political corporate voices within the social accounting releases began to materialise, which is pivotal in shifting the corporate-state relationship. Swidler's work on the social realisation of the breakdown of the socio-cognitive scaffolding, and the interpretation of Lizardo and Strand (2010) of early and late reflexive recognition are useful in understanding the nature and timing of the corporate responses. The breakdown of the politically and economically empowered scaffolding did not lead to dramatic changes at one point in time, instead the ideologies and vocabularies of this scaffolding were in use to the point where the companies realised that their lines of action [social accounting practice]

were no longer supported by this scaffolding. Further, deploying a higher degree of the embedded cultural meanings to serve and manage the company's perceptions, ultimately delayed the recognition of the 'taken-for-granted' socio-cognitive scaffolding, which no longer can be relied on.

8.4 (Re) building the broken scaffolding

Realising and accommodating the fact that the utilisation of the old and broken socio-cognitive scaffolding is incapable in generating 'behavioural coherence' within the corporate social reporting field, the examined Arab companies vigorously began to look for new styles and strategies of actions to frame their corporate social reporting. Within this transformation practice of the Arab corporate social reporting, a number of changes occurred to the perceptions and ideologies surrounding this practice, which led to the retooling of the practice and readjustment to the communication methods. Looking at this transformation practice from the Culture Toolkit theory lens provides a comprehensive understanding of how the broken scaffolding might be (re) built the broken scaffolding in which corporate social reporting are produced.

8.4.1 Changing social accounting perceptions and ideologies

The intense power-shifting in the economic and political landscape of the Arab region did not merely construct a responsive process to deal and manage these changes via searching for more suitable lines of action [strategies and styles], but rather affected this process by initiating different perceptions and ideologies around this corporate practice. Further, the attempts of adopting these new strategies and styles in the corporate social reporting were primarily to impose (socio) logical coherence in which an explicit and articulated system is capable to organise highly complex meaning structure (both political and religious) (Swidler, 1986).

Firstly, bordering on what Gray and Laughlin (2012) and Deegan (2017) argued, this study finds that corporate social reporting was perceived after the political, economic and societal changes [the Arab Spring] as having immense potential for the examined companies to create, capture and articulate discussions/ issues, which could not have been captured in the financial accounting. The collated data

did not indicate that this was the case prior to the Arab Spring. We argue that the development of such perceptions among the examined Arab companies was due to the power-shifting within the surroundings towards a democratised context. Since this study perceives social accounting as a corporate practice that operates and is influenced by its socio-cognitive scaffolding, we argue that social accounting can be a vehicle of transformation when this scaffolding breaks down. This adds a condition to achieve the outcome of the discussion in the social accounting literature that social accounting tools can be devices to promote democracy and changes (Brown, 2009). According to Bebbington et al. (2007) and Owen et al. (2001) debate that concern stakeholder engagement and participatory forms of social organization, we also argue that stakeholder engagement was endorsed as the socio-cognitive scaffolding broke down, where the embedded cultural meanings of the society began directly to influence the social accounting practice (Swidler, 1986).

The embedded cultural meanings play a significant role to substitute for the absent procedures in the socio-cognitive scaffolding (Swidler, 1986, Lizardo and Strand, 2010), suggesting that the changes in the corporate social reporting practices post the Arab Spring event could be partially or fully stemming from these cultural meanings. Consistent with Caprar and Neville (2012) this study finds that the embedded cultural meanings facilitate changes in corporate social reporting towards more responsive practices, whilst similar culture meanings hindered and/ or terminated old practices. Further, cultural studies on corporate social reporting have unfolded the affirmative associations between culture and social accounting, claiming that the principles of this corporate practice and cultural norms and values are compatible, which increases the opportunities of the corporate social reporting implementations (Caprar and Neville, 2012, Harris and Crane, 2002, Howard-Grenville, 2006). However, these studies failed to recognise that culture and cultural meanings are elements that act and react to a wider political and economic context, perceiving these cultural meanings as static values that either hinder or facilitate social accounting practices. For our study, culture is a repertoire of tools that can be used to navigate the wider context [scaffolding], and also can substitute for the gaps and absent elements in this scaffolding (Vaisey, 2009).

Despite the fact that cultural meanings can fill the gaps in the socio-cognitive scaffolding and become more significant when this scaffolding is broken, these cultural meanings are unable to provide a permanent (socio) logical coherence while the socio-cognitive scaffolding is broken (Swidler, 1986). Therefore, and in order to organise and practice corporate social reporting in respect to the new political and economic changes, companies attempted to enforce new styles and strategies via explicit, articulated, highly organised meaning systems [ideologies] (Swidler, 1986, Swidler, 2001). Nonetheless, the establishment of these meaning systems is initiated by changing what used to be the quiescent cultural patterns prior to the Arab Spring with crucial meanings resulting in group division and bouts of ideological groupings (Swidler, 1986). Although the establishment of these ideologies aimed to create a (socio) logical coherence, the examined companies perceived this as stakeholder management to establish connections with whom empowered and leave out whom left with no power. This echoes what Thomson and Bebbington (2005) call the hidden curriculum of omission, and is a main element of the power of social accounting to alter the local context so as to funnel legitimacy towards the company.

8.4.2 Learning and retooling of practical methods

In order to accommodate and respond to the changes that have occurred to the perceptions and ideologies that had surrounded the corporate social reporting, this study finds that this practice had to adapt and procure new approaches, hence produce a (socio) logical coherence or what Contrafatto (2014) called the stable and secure basis. This practice can acclimate to changes in the context at micro and macro levels to preserve its rationality in producing stability in the organisations (Contrafatto, 2014, Hopwood and Miller, 1994). Perceiving this practice from an intuitional theory lens suggests that the internal cultural-cognitive elements can play a significant role in stabilising and mobilising social accounting practice (Contrafatto, 2014). Nonetheless, the findings of our study further the above argument by providing insights via cultural toolkit theory to better understand the complex relationships between cultural meanings, organisations and the different states of the socio-cognitive scaffolding. It breaks down these relationships to understand the likelihoods and conditions under which it is feasible to retool

and adapt different approaches to generate new lines of action (Swidler, 1986), that enhance effectiveness, pervasiveness and durability of organisational practices, including corporate social reporting, and to reduce the potential societal eliminations.

In this phase of analysis, the findings indicated that the retooling and adaption of new approaches is a practice aimed to construct a fit-for-purpose ideology or [a meaning system] (Scott, 2013) as the old pre-Arab Spring ideology failed to produce a (socio) logical coherence during and post the Arab Spring (Swidler, 1986). This finds that the less influential actors [employees] in the examined companies acted as a platform to retool corporate social reporting to better suit the post Arab Spring era via their embedded cultural meanings and interpretation of the practice. It appears that during the unsettled/ less settled times, the less influential actors in the organisations are given a scope to retool the social accounting practice to acclimate to the changes in the surrounding context. These remarks chimes in well with the extant literature about the relevance of key organisational actors in endorsing decision making about corporate social reporting (Adams and McNicholas, 2007, Bebbington et al., 2009). However, and during the settled times, the influential actors in the companies (i.e. Chief Executive Officer) have a significant role of implementing and managing the social accounting practice and its outcomes (Larrinaga-González and Bebbington, 2001) that largely to suit the socio-cognitive scaffolding. Our study furthers the above debate by highlighting circumstances and the conditions of the socio-cognitive scaffolding in which social accounting practice is influenced by [less] influential employees.

The empirical findings of this phase provide some insights into the to the complex nature of the relationship between the internal and external dynamics of the examined companies, resonating with observations of Bebbington et al. (2009). It suggested that the corporate social reporting was a sophisticated practice that did not simply response and comply to the external changes and pressures but rather it attempts to accommodate its internal dynamics and cultural meanings to effectively respond to external changes (Bebbington et al., 2009, Contrafatto, 2014). Our study goes further to argue that although there is a reflexive and circular nexus between social accounting practice and cultural-cognitive

frameworks (Contrafatto, 2014), within the existence of a broken socio-cognitive scaffolding there is retooling process that is stemmed from the cultural meanings to produce a practical methods [new lines of action] (Swidler, 1986) in order to restore the [effectiveness] of the corporate social reporting practice. This echoing what Contrafatto (2014) called a practicalisation phase which gradually structures rules and routines that to be adapted by organisations. This structuring process is operated by internal actors whom produce those rules and routines by enacting and reproducing their institutional principles, norms and meanings to become later institutionalised in the organisations (Contrafatto, 2014, Burns and Bruner, 2000).

8.4.3 Readjustment and creation of communication methods

The empirical findings have illuminated recursive and progressive communication strategies to readjust and create new lines of action to address the breakdown of the socio-cognitive scaffolding. In particular, two main communication strategies that deal with four different communication methods: (a) transformation strategies which are communicative methods used within the reporting contents to deal with contextual changes [Arab Spring]. (b) Preservation Strategies that are communicative methods used in the reporting content to support the adopted opinions through justifying and legitimising what one might consider controversial and problematic acts.

Primarily, transformation communicative strategies were employed to readjust for: (a) the corporate position from the political implication of the Arab Spring event, and (b) the corporate position in dealing with the economic and financial implications of the event. Then, the examined companies employed different linguistic strategies [preservation communicative strategies] to preserve and attract more support from the powerful and broad stakeholders groups as the political and economic environments of the Arab companies kept fluctuating. We argue that the examined Arab companies managed to produce a space within the social reporting materials to transform and/ or justify their political and economic positions in relation to the contextual changes, although these reporting materials have been critiqued of being globalised and institutionalised (Contrafatto, 2014, Alawattage and Fernando, 2017). This process of searching for and producing new lines of action derived from the needs of the companies

to adopt to the post- Arab Spring era, where the old lines of method and action in their reporting would fail to produce a (socio) logical coherence [stable and secure basis] (Swidler, 1986). However, this process provides a comprehensive, reflexive, and agonistic procedures of accountability and social order (Alawattage and Fernando, 2017). In a similar vein, we argue that reproducing political and economic relations is possible by transformation communicative strategies since social reporting utterances and narratives articulate the underlying ontological antagonisms between economy, society, and polity entities (Alawattage and Fernando, 2017).

Further, this study also finds that the deployment of these communicative strategies were exercised with a different level of cultural meanings with the purpose of rendering social reporting into a third space in which the examined companies constructed their new identities, achieving one or more of the following: (a) supporting the continuity of the companies' adopted stances through bringing positive instances to the corporate social reporting discussions. The vast majority of these companies previously positioned themselves as pro-Arab Spring. (b) Enhancing the shifted stances by stating the disconnections between the companies and previous regimes. These companies publicly are known to have connection to the undesired political regimes. (c) Bringing a third party voice to the corporate social reporting contents to justify the adopted stances. This echoing the conclusion of Brown and Tregidga (2017) that in order to create [move from noise to voice] new publics, evolving political demands and staging dissensus between new publics and existing organisations, Close attention should be paid to practises of political articulation.

Finally, this part of the discussion sheds light on the engagement of social accounting in the process of (re) building a socio-cognitive scaffolding through incorporating the perspective of stakeholder groups, responding to the call of Owen (2008) and Cho and Giordano-Spring (2015) to engage with stakeholder groups in our research initiatives. I find that by being unable to exploit the broken socio-cognitive scaffolding to generate 'behavioural coherence', Arab companies emerged to be vigorously looking for new styles or strategies of actions. This gives the embedded culture amongst individuals a scope to contribute in shaping and organising new lines of action. Culture Toolkit framing helps the analysis to

provide a comprehensive understanding of the mechanism that generates a demand for supporting a cultural system to guide the actions of the social reporting as the old social accounting practice triggers a series of violations of expectations for the future. The newly empowered stakeholder groups appeared to have an influence on exercising social accounting post Arab Spring regarding the different phases of this corporate practice, shifting its nature to be more localised and responsive to the surrounding environment. This is where the sociology field suggests that external circumstances could enhance the notion of ‘framing’ as a persuasive social practice, moving away from the idea of ideological motivation (Vaisey, 2009).

8.5 Conclusion

This chapter has sought to provide a theoretical discussion of theorisation of the empirical material presented in chapters six and seven through the lens of Culture Toolkit theory, drawing on the research context and previous corporate social reporting studies. In this discussion, corporate social reporting is framed as a practice that operates under a socio-cognitive scaffolding and functions to manage and shape corporate-stakeholder relationship. This chapter recognises a range of internal and external dynamics that interact to shape and manage the practice of corporate social reporting, “people do not build lines of action from scratch, choosing actions one at a time as efficient means to given ends. Instead, they construct chains of action beginning with at least some pre-fabricated links” (Swidler, 1986. P 276). On the other hand, it reveals the complicated bond between culture and social structure, “culture and social structure are simultaneously too fused and too disconnected” making it “particularly difficult to disentangle cultural and structural influences on action” (Swidler, 1986. pp 280-281).

To understand the complex nature and dynamics of this practice, this chapter begins by looking at the initiation phase of the corporate social reporting in the Arab region and role of cultural and cultural meanings system at this phase. Then, I have looked at the introduction of globalisation tools that had framed this practice via global and local NGOs, eventually how the political and economic regimes were translated to build a scaffolding for social accounting practice to operate within. Next, when this scaffolding breakdown during and after the Arab Spring, the chapter discusses the practice and its

dynamics in responding, depoliticising and communicating changes and outcomes. Finally, this chapter provides a discussion on how social accounting practice had adapted to rebuild the broken scaffolding through changing perceptions and ideologies, learning and retooling of practical methods and readjustment and creation of communication methods.

Chapter Nine: Summary and Conclusion

9.1 Introduction

The aim of this chapter is to provide a summary of the key research findings, contributions, implications and limitations of the thesis. It also concludes by providing directions to the future research on corporate social reporting in the context of the less-developed countries, in particular, the Arab region. This chapter is structured as follows; the next section deals with the key conclusions drawn from three previous chapters [six, seven and eight] of this study. This is followed by section 9.3, which deals with the research contributions of the study to corporate social reporting literature and theory. It also explains major implications of the study from the context of corporate social reporting in the Arab region. In the fourth section (9.4), I attempt to demonstrate limitations arising from in the qualitative study approach undertaken. Finally, I provide in section 9.5 recommendations and directions on the prospective study of corporate social reporting in the context of the Arab region and other less-developed economies.

9.2 Key Research Findings

This study concentrates on exploring the practice of corporate social reporting within the Arab private sector in relation to the contextual changes that were triggered by the Arab Spring. Two principal research methods have been utilised in the thesis to achieve its main objective; (a) critical discourse analysis (CDA) as applied and developed by Wodak and Meyer (2015). This has looked into the key discursive strategies and practices by which the contextual changes are dealt with and constructed within the social accounting disclosures of the Arab firms. (b) Semi-structured interviews with corporate managers and representatives of stakeholder groups in the Arab region. This has explored how the organisational dynamics and internal practices of corporate social reporting construct and rebuild a broken socio-cognitive scaffolding. Further, and to better understand the position of the contextual dynamics, culture in particular, under two different settings [settled (prior to the Arab Spring) and unsettled lives (post Arab Spring)], this study draws on a theoretical development in the field of sociology, Culture Toolkit theory (Swidler, 1986, Swidler, 2001). The next two subsections provide a

summary of the key research findings that envisage to contribute to accounting literature, in general, and corporate social reporting literature, in particular.

9.2.1 Discursive Strategies and Linguistic Processes

In the context of the first research question, the empirical investigation has found three social reporting dimensions that have responded and accommodated the contextual changes; corporate social reporting's (a) content/topic, (b) strategies and (c) linguistic mean. Within the first dimension, I have explained the specific changes that occurred to the examined social reporting materials in relation to the covered topics and contents. These changes reflected a range of adopted approaches in rendering the effects/ discourses of the Arab Spring at the social accounting disclosure level. The second dimension showed particular textual strategies that implemented and preserved the aforementioned changes, as well as textual strategies that were used prior to the Arab Spring. Finally, the dimension of 'linguistic mean' showed the effects and power of language and its components in (re) constructing social accounting reporting topics that achieve different self-representations and engagement with power-shifting.

The analysis within the dimension of 'content/ topic' revealed that during the settled period [prior to the Arab Spring] the prominent theme of the Arab corporate social reporting was steady progression in the practice driven by two dynamics; (a) reporting learning process [internal dynamic], which results from previous experiences and change that is of a rather incremental order. (b) The implementation of global CSR and sustainability guidelines [external dynamic] as an enhancement strategy to gain or to obtain global recognition and/or a new competency. Despite the latter dynamic that framed the social reporting disclosures with global formats, the reporting contents remained largely parallel to the previously reported materials. Further, the locality of these materials remained mainly present with ties to the political and economic regimes, in spite of complying with the international and global reporting standards and guidelines.

In the context of this dimension, and during the unsettled period [post the Arab Spring] corporate social reporting materials had sharply responded to the changes that accompanied the Arab Spring, in

particular, the political changes. The responses acquired the forms of removing the political leaders' portraits on the opening pages of these reports. Further responses introduced symbolic images of the Arab Spring that were hosted in a number of the reports, indicating political stances. Moreover, the social reporting's topics and structures were re-visited and re-designed, reflecting a behaviour and character change. Since this study perceives the corporate reporting practice, following Tinker and Neimark (1987), as an ideological device, changes in the reporting materials in relation to topics and contents suggest changes in the firm's policies, beliefs, practices and attitudes.

In the context of the Second dimension [strategies], it is found that the Arab firms prior to the Arab Spring followed relaxed strategies (one-way communication strategies). These are different groups of linguistic acts used to 'build' and establish a specific theme and background of the firms' social reporting contents. Two prominent strategies were adapted during this period; (1) moralisation strategy where an Arab firm employed a group of linguistic acts to justify 'wrong and right' actions based on culture and religion. (2) Rationalisation strategy where an Arab firm used another set of linguistic acts to justify the firm's actions on non-ethics ground e.g. appropriateness and effectiveness. On the whole, these strategies had high resistance to changes with an exemption of the adaptation of CSR and sustainability guidelines as this change fits within the current circumstances and provides less interruption to the firms' cultural stability.

With the arrival of the Arab Spring, the examined Arab companies adapted more intense strategies (two-way communication strategies) in reporting social accounting materials where policies, beliefs, practices and attitudes towards the Arab Spring started to change and needed to be justified. The first set of communicative methods 'transformation strategies' were employed to deal with the direct changes. One set of linguistic acts referenced selected elements from different scopes to justify the adapted stances (argumentation strategy). Other linguistic acts were used to (de) emphasise circumstances and issues to validate the adapted stance (magnification strategy). Further, and in order to justify and legitimise what one might consider controversial and problematic acts, another group of communicative methods (preservation strategies) were used in the social reporting to support the adapted stances; (a)

exemplification strategy which uses positive examples to support the continuity of the adapted stance.

(b) Appraisal strategy, which is a linguistic method used to legitimise the adapted stance through referencing a third party. The change in the contextual elements in the Arab region appeared to create a necessity within the Arab firms to change their reporting communicative strategy from being ‘stakeholder information strategy’ where the firm merely decides on the disclosed information, to ‘Stakeholder response strategy’ and/ or ‘Stakeholder involvement strategy’ where those two strategies are based on a two-way asymmetric communication model. In both strategies communication flows to and from the stakeholders (Morsing and Schultz, 2006).

In the context of the third dimension [linguistic mean], the choice of words and grammar played a role in how the Arab firms self-represent and exemplify the reported contents to (re) engage with the power shifting among the stakeholder groups. These linguistic means were found to be employed to introduce new contents as a result of the contextual changes, building new connections with stakeholders. However, during and after the Arab Spring, the analysis indicated that the absence of pronoun employment implied that the Arab firms adopted a linguistic communicative strategy that distances them from involvement in the political changes. Furthermore, the adpositional phrases appeared to be used in the reporting contents to increase the managerial impression concerning the support for the political, economic and societal changes. Adopting such an approach to either reflect one-self as pro-Arab Spring and/ or distance the firm from the contextual changes can be seen as a process of institutionalisation of social accounting practices in response to legitimacy threats and monitoring and challenging of corporate behaviour (Campbell, 2007, Schultz and Wehmeier, 2010).

9.2.2 Dynamics and Internal Processes of Arab Corporate social reporting

In the context of the second sub –research question; ‘*How do the organisational dynamics and internal practices of corporate social reporting construct and rebuild a broken socio-cognitive scaffolding?*’ I framed corporate social reporting as a practice that is operated under externalised cultural patterns, where it is used to manage and shape the relations between the Arab companies and their stakeholders. The empirical investigation has looked into three phases of the corporate social reporting practice. In

the first phase, I have found that the corporate social reporting practice was formed and exercised prior to the event of Arab Spring under a socio-cognitive scaffolding that was empowered by long-standing political and economic regimes. It has also revealed that the local culture drove the initiation of the social accounting practice. In addition, the changes in the local and global contexts towards further practice of corporate social reporting, as well as the shift in the political ideologies of Arab regimes, collectively moulded this practice. Yet, the local cultural elements and meanings played a diverse and significant role in this practice. Further, it established that corporate social reporting has taken its current state as a corporate practice by operating under a socio-cognitive scaffolding that was formed by the emergence of local and global NGOs through their embedded political and economic ties and offering the needed skills. It has also found that the pre-Arab Spring scaffolding did not only offer a scope for the Arab companies to practise social accounting, but also characterised the practice of social accounting towards global and 'western' styles. Culture Toolkit theory facilitated this analysis by observing how a socio-cognitive scaffolding [social accounting culture] could be established around social accounting practice, and how actors [Arab companies] might perceive and operate under this scaffolding. Culture Toolkit theory is also useful in framing the social accounting as a human practice, which is influenced by influential actors in the scaffolding, where the expectations of the external stakeholders were met in proportion to their influences.

In the second phase, this study has revealed the impact of practicing social accounting under a broken scaffolding. It has found that the exploration of corporate social reporting within this state uncovers a reflexive process. Taking the swift changes in the political, economic and societal landscape into account, the analysis demonstrated how political and economic ties were inactive throughout the social accounting practice, whilst political corporate voices within the social accounting releases began to materialise, which is pivotal in shifting the corporate-state relationship. The breakdown of the politically and economically empowered scaffolding did not lead to dramatic changes at one point in time, instead the ideologies and vocabularies of this scaffolding were in use to the point where the companies realised that their lines of action [social accounting practice] were no longer supported by this scaffolding. Swidler's work on the social realisation of the breakdown of the socio-cognitive scaffolding, and the

interpretation of Lizardo and Strand (2010) of early and late reflexive recognition are useful in understanding the nature and timing of the corporate responses. Deploying a higher degree of the embodied cultural meanings to serve and manage the company's perceptions, ultimately delay the recognition that the 'taken-for-granted' socio-cognitive scaffolding can no longer be relied on.

In the third phase, the study has exposed the engagement of social accounting in the practice of (re) building socio-cognitive scaffolding through incorporating the perspective of stakeholder groups. It has found that by being unable to exploit the broken socio-cognitive scaffolding to generate 'behavioural coherence', Arab companies emerged to be vigorously looking for new styles or strategies of actions. This gives the embedded culture amongst individuals a scope to contribute in shaping and organising new lines of action. The newly empowered stakeholder groups appeared to have an influence on exercising social accounting post Arab Spring regarding the different phases of this corporate practice, shifting its nature to be more localised and responsive to the surrounding environment. This is where the sociology field suggests that external circumstances could enhance the notion of 'framing' as persuasive social practice, moving away from the idea of ideological motivation (Vaisey, 2009).

9.3 Research Contributions

This thesis has made a number of contributions to both theory and practice as well as pre-existing literature on methodology used in studying corporate social reporting with specific emphasis on less-developed economies such as the ones in the Arab region. In the following sections, an attempt will be made to explain these contributions.

9.3.1 Contribution to Corporate social reporting Literature

This empirical study presents a nuanced and context-specific investigation into the Arab corporate social reporting practice under the changing political and economic landscapes that have accompanied the event of the Arab Spring, and the role of culture in shaping this practice. As such, it contributes to

corporate social reporting literature in less-developed economies in particular, and generally, to the literature in the developed economies.

Previous corporate social reporting literature in the less-developed economies, at large, has perceived the rise of different forms of corporate social reporting practice as a passive organisational initiative to meet requirements that are enforced by influential stakeholders such as the World Bank, IMF and parent firms, (see for example, Belal et al., 2013, Belal and Owen, 2007, Islam and Deegan, 2008, Aribi and Arun, 2015). More recently, Jamali et al. (2017) and Belal and Owen (2015) have looked at the consequences of the indigenous contextual factors (e.g. culture, religion and politics) in influencing the corporate social reporting practice at the local level. For instance, Jamali and Karam (2016) claimed that the embedded culture in the Arab region provides a fertile ground for social accounting practice. This study builds on this body of literature and unpacks in some detail the way in which corporate social reporting was formed and exercised prior to the event of Arab Spring, under a socio-cognitive scaffolding that was empowered by long-standing political and economic regimes. Nonetheless, this study moved away from applying legitimacy theory and instead undertakes a deeper analysis of how legitimacy is applied and produced in response to the call of Unerman and Chapman (2014). As a result, the study looked at the indigenous contextual factors prior to the Arab Spring as components that formed a socio-cognitive scaffolding. This proposed that the pre-Arab Spring scaffolding did not only offer a scope for the Arab companies to practise social accounting, but also characterised the practice of social accounting towards global and 'Western' styles.

Whilst prior corporate social reporting studies have concentrated on relatively static research contexts at specific point in time (Belal et al., 2017, Jamali et al., 2015c, Kamla et al., 2012, Alawattage and Fernando, 2017), this study explicitly focused on a fluctuating research context [Arab region] that moved from settled times [prior to the Arab Spring 2010] to unsettled times [After the Arab Spring]. This helps in exploring the impact of practicing social accounting under broken scaffolding. I find that the exploration of social accounting within this state uncovers a reflexive process. Taking the swift changes in the political, economic and societal landscapes into account, the analysis was able to show

how political and economic ties were inactive throughout the social accounting practice, whilst political corporate voices within the social accounting releases began to materialise, which is pivotal in shifting the corporate-state relationship. Further, these changes in the study context [breakdown of the politically and economically empowered scaffolding] did not lead to dramatic changes at one point in time, instead the ideologies and vocabularies of this scaffolding were in use to the point where the companies realised that their lines of action [social accounting practice] were no longer supported by this scaffolding.

This study also responded to the recent discussion in the corporate social reporting literature that highlighted the relative lack of attention to non-corporate perspectives in social accounting studies, occasionally light theoretical framing, and the issues of accountability have not been fully explored (Cho and Giordano-Spring, 2015, Killian and O'Regan, 2016, Gray et al., 2009, Thomson et al., 2014). In response, this study sheds light on the engagement of social accounting in the process of (re) building a socio-cognitive scaffolding through incorporating the perspective of stakeholder groups. This suggested that by being unable to exploit the broken socio-cognitive scaffolding to generate 'behavioural coherence', Arab companies emerged to be vigorously looking for new styles or strategies of action. This gives the embedded culture amongst individuals a scope to contribute in shaping and organising new lines of action. The newly empowered stakeholder groups appeared to have an influence on exercising social accounting post Arab Spring regarding the different phases of this corporate practice, shifting its nature to be more localised and responsive to the surrounding environment.

9.3.2 Theoretical Contributions

By offering a nuanced illustration of the organisational dynamics and internal processes of corporate social reporting in relation to the event of the Arab Spring, this empirical study represents the first attempt to shed the light on the role of culture and other indigenous contextual factors in shaping this process under different contextual settings. Drawing on a culture approach sociology to corporate social reporting literature deepens our understanding on this practice and provides alternative viewpoints from which we can make sense of this practice within its social spectrum. In this thesis, I introduced the use

of Culture Toolkit theory (Swidler, 2001, Swidler, 1986) to the accounting literature to help the analysis and to provide a comprehensive understanding of the mechanism that generates a demand for a supporting cultural system to guide the actions of the social reporting as the old social accounting practice triggers a series of violations of expectations for the future. Further, conceiving corporate social reporting, following Swidler does not only help us to understand how this practice operates under different settings, but also to differentiate between structure, agency and practice.

I proposed that the social, economic and political conditions shape the social accounting culture of an institution. This culture may be visible in (a) perceptions, (b) involvements, and (c) the reporting practices (discourses, styles, stories, symbols and orientations). When facing a major change in social, economic and/ or political setting, such as the Arab Spring, firms actively draw from the cultural resources available in their social accounting culture to make sense of and respond to the changes. Changes that occurred in the social political and economic landscape alter the state of the socio-cognitive scaffolding, which supports the current social accounting practices. Vigorous changes such as the ones that occurred in the hard Arab Spring cases on one hand invalidate the support that is drawn from the current socio-cognitive scaffolding, and on the other hand initiate a search for new support frames. In doing so, social accounting culture provides an understanding to the responding and interacting mechanisms of social accounting around current and future social, economic and political changes.

In practice, Culture Toolkit framing enriched the analysis of the study through; first, in unpacking the ways in which social accounting was formed and exercised prior to the event of Arab Spring. Culture Toolkit theory helps this analysis to see how a socio-cognitive scaffolding [social accounting culture] could be established around social accounting practice, and how actors [Arab companies] might perceive and operate under this scaffolding. This is also useful in framing the corporate social reporting as a corporate practice, which is influenced by influential actors in the scaffolding, where the expectations of the external stakeholders were met in proportion to their influences. Second, Swidler's work on the social realisation of the breakdown of the socio-cognitive scaffolding, and the interpretation of Lizardo and Strand (2010) of early and late reflexive recognition are useful in understanding the nature and

timing of the corporate responses. This has helped in exploring the impact of practicing social accounting under broken scaffolding, where corporations deployed a higher degree of the embedded cultural meanings to serve and manage the company's perceptions, and ultimately delayed the recognition of the 'taken-for-granted' socio-cognitive scaffolding, which no longer can be relied on.

Finally, Culture Toolkit framing helps the analysis to provide a comprehensive understanding of the mechanism that generates a demand for supporting a cultural system to guide the actions of the social reporting as the old social accounting practice triggers a series of violations of expectations for the future. This is where the sociology field suggests that external circumstances could enhance the notion of 'framing' as a persuasive social practice, moving away from the idea of ideological motivation (Vaisey, 2009).

9.3.3 Policy Implications

The post Arab Spring divorce between the private sectors and states has conveyed the focuses of the Arab companies towards fostering better relations with their wider societies. This became rather significant after the companies could not rely on their previous ties with the local political regimes to assure stability and continuity. In this vein, this study offers a number of implications for policy makers, Arab stakeholders and corporate managers in the Arab region on how to utilise and understand the practice of social accounting; (1) for the Arab companies to implement and develop dynamic relations with the society at large in order to restore legitimacy and re-build an operational system that can contribute to a national development strategy. (2) For the Arab policy makers to capitalise on these corporate practices to mature national development goals to address a wide range of issues that have become more prominent after the event of the Arab Spring. (3) For the Arab stakeholders about to have a wider scope for engagement with this practice, which allows for bridging the gap between corporates and society.

The Arab private sectors are undoubtedly essential in leading the economic and social developments in the region as they continue to act as vital underpinnings for the socioeconomic and political systems.

Hence they are significant components to refine and transform the political, economic and societal changes of the Arab Spring to a range of material reforms to the region. In the light of the knowledge and understanding that are provided in this study, the corporate management of the Arab private sector can revisit their corporate social reporting practices and develop a practice that could build more effective relations with their wider stakeholders. On one hand, Arab companies had understood the need for building relationships with stakeholders based on trust, transparency and accountability to assure the stability and continuity for their existences. On the other hand, the companies understood their vital roles in leading the economic and social developments in the region, and the importance in exceling in these roles. The practice of corporate social reporting can be placed to provide an account for the economic and social development engagements, which can be essential to bring the stakeholder engagements and re-build better relationships with them.

Giving the exclusivity of the region, in particular, post the Arab Spring, policy makers might propose that the corporate social reporting practice can be relatively framed in local guidelines to achieve pre-agreed sets of local development goals. The knowledge and understanding the are provided in this study (see chapter 7) with regards to rebuilding the socio-cognitive scaffolding can provide the policy makers with a clear vision on how to draw local social accounting guidelines that can facilitate achieving particular targets. Further, taking into account issues in practicing corporate social reporting prior to the Arab Spring (see chapters 6 & 7), a number of actions can be taken by the policy makers to ensure the effectiveness of this practice, for example;

- To avoid direct/ indirect political endorsements
- To have an overarching strategy that is drawn on the wider stakeholders' engagement
- To better represent the less-powerful stakeholders' voice in the practice
- To relatively localise/ nationalise targets that are imposed by powerful stakeholders

Observing the provided knowledge and understanding in this study, the Arab stakeholders, in particular, the less-powerful ones can appreciate their roles and utilise their tools in directing and redirecting the

practice of corporate social reporting, where they are able acquire a higher level of engagements to shape this practice. However, more effective means are needed to increase public awareness of the significance of corporate social reporting practice, which can increase the level of corporates' transparency and accountability. This can be achieved via (a) corporate initiatives that provide engagement programmes, (b) policy makers/ governmental initiatives that offer educational programmes to raise the awareness of such practice and the significance of stakeholders' engagements.

9.4 Research Limitations and Future Research Directions

The research methods and analytical frameworks chosen for this thesis are ideological. First, the CDA approach has been criticised by researchers as ideological as it occasionally delivers one-sided interpretation of texts or discourses, which sometimes gives biased perception in understanding a phenomenon. Consequently, other interpretations can offer different outcomes. In light of this, analysis of discursive legitimisation strategies can equally be considered as restricted; it is based on the researcher's understanding of texts in the documents analysed in relation to Wodak and Meyer (2015) and Van Leeuwen (1995) legitimisation strategies.

Second, as any other social science research study, the qualitative study is inevitably subject to a number of limitations. The researcher was able to examine documents and reports that are available within the public domain, or shared with him during interviews, although the documents that were accessed and examined in this study were not confidential at large. Further, and despite the fact that all the interviewees have been involved to different extents in their organisations' corporate social reporting practice, the researcher was unable to interview all the contributors to this practice. Therefore, the empirical investigation is chiefly based on the accessed documents for particular years, and the retrospection of relevant members within the corporate social reporting practice. In addition, several interviewees referred to a number of incidents that they did not experience themselves but were provided based on what they heard from previous peers.

Due to the sensitive political and economic natures of the examined topics, and the different opinions around the Arab Spring event, a number of interviewees felt uncomfortable to discuss some points during the interviews, while others expressed extendedly their views, in particular, the political ones in relation to the social accounting reporting practice. Further, the same abovementioned issue appears to be a limitation that might have impacted our understanding of the external stakeholders' perceptions and the way we perceived the Arab companies and their corporate social reporting. Additionally, and due to the limited timeframe, the perceptions of wider stakeholder groups could not be collated, and a comparison between different Arab countries, in particular, soft and hard Arab Spring countries could not be presented in this study.

The aforementioned limitations of the study also provide suggestions for future research in the field of corporate social reporting. In order to provide a richer understanding of the practice of corporate social reporting in changing socioeconomic and political contexts such as the Arab region further studies are required. For a more nuanced and comprehensive research in future the methodological approaches applied in this study can be combined with quantitative techniques for more in-depth knowledge of this practice in the less-developed economies, see for example (Alawattag and Fernando, 2017) and (Uddin et al, 2018). Further, future research could justify whether the findings of this exploratory study can be generalised in other contexts. Yet, the following research directions are identified to enhance corporate social reporting research in the Arab region and potentially engender an impact on the social and economic development of the region;

- How other contextual factors interact with organisational dynamics to organise and produce corporate social reporting practice? This could further corporates' and policy makers' understandings in implementing more effective practice and achieve targets (see for example, Tilt, 2016).
- How the use of language and media could change the nature of the social reporting and build a better scope of stakeholder engagements? This could offer understandings for corporates to refine and retool their social reporting practices to deliver more effective messages, (see for

example, Brennan and Merkl-Davies, 2014, Vinnari and Laine, 2017, Liguori and Steccolini, 2018).

What is material in the Arab corporate social reporting? How can it be measured? In order to achieve better outcomes of this practice, it is essential to understand what material is and to whom applies, (see for example, Green and Cheng, 2018).

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Appendices

Appendix A: Confirmation of Ethical Approval



Aston University Research Ethics Committee
Aston University
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B4 7ET
Telephone +44 (0)121 204 3000
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Date: 18/01/2016

Muhammad Al Mahameed
Aston Business School

Dear Muhammad,

Study title:	Corporate Social Responsibility (CSR) Reporting in the Arab Spring Countries
REC REF:	ABS Ref: 19:09/15

Confirmation of Ethical opinion

On behalf of the Committee, I am pleased to confirm a favourable opinion for the above research on the basis described in the Application Form, Protocol and supporting documentation as listed below.

Approved Documents

The final list of documents reviewed and approved by the Committee is as follows;

<i>Document</i>	<i>Version</i>	<i>Date</i>
Research Ethics Application	V2	24/11/2015
Research Protocol	V2	24/11/2015
Statement Letter	V1	13/01/16

Statement of compliance

The Committee operates in accordance with the Aston University Ethics policy and procedures:

<http://www1.aston.ac.uk/registry/for-staff/regsandpolicies/ethics-policy-and-procedures/>



Reporting Requirements

The details of the investigation will be placed on file. You should notify the Secretary of the University Ethics Committee of any adverse events which occur in connection with this study and/or which may alter its ethical consideration, and/or any difficulties experienced by the Volunteer subjects.

If you intend to make any future protocol amendments these must be approved by the Ethics Committee prior to implementation. You should also seek approval for any extension of the approved completion date.

Membership

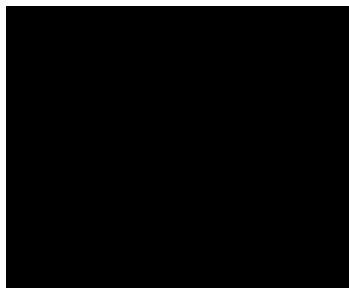
The members of the University Ethics Committee present at the meeting are listed below:

- Include names of representatives who were present

REC Reference: Ethics Application #ABS Ref: 19:09/15 Please quote this number on all correspondence
--

With the Committee's best wishes for the success of the project

Yours sincerely,



Appendix B: Interview Protocol for Firms' Management

PROPOSED INTERVIEW PROTOCOL FOR FIRM MANAGEMENT

Name of the interviewee: _____ Organisation: _____ Job title/ position: _____ Work experience: _____ <u>Details of the interview:</u> Date: / / Time: from to Place:
<u>General questions about the interviewee:</u> <ol style="list-style-type: none">1. How long have you been working for this organisation?2. What is your current position?3. How is your role related to the organisation's CSR?4. 4. What did you do before coming here? What are your previous work experience and educational background?
<u>CSR perceptions:</u> <ol style="list-style-type: none">1. What does CSR mean to you and the organisation that you work for?<ul style="list-style-type: none">▪ If there is a difference between both perceptions why?2. Has this perception changed, since the Arab spring in 2010? Can you give me an example?<ul style="list-style-type: none">▪ Why has it changed?▪ Why has not changed?3. Do you think these perceptions can change in the near and/or far future? Why?
<u>CSR mechanism:</u> <ol style="list-style-type: none">1. Can you tell me how CSR decisions are taken, regarding the CSR activities, involvements and then what and how to report?<ul style="list-style-type: none">▪ Have these procedures changed since the Arab Spring began in 2010? Why/ why not?▪ Do/ did you have external influence to produce CSR reporting?▪ Who are the external or/and internal parties that your organisation concerned about when produce CSR reporting? Why/ are these parties the same ones you concerned about before the Arab Spring?2. Do you think your CSR reporting captured any /all the social and environmental issues? How/ why not?
<u>CSR Reporting strategy and affecting factors:</u> <ol style="list-style-type: none">1. Can you please tell me about the organisation's CSR activities and involvement during the last 6 years? With regards to employee, community, product /service and environmental support and sustainability.<ul style="list-style-type: none">▪ Have you reported all these activities and involvements during this period? Why / why not?▪ What the main changes have happened during this period? Why?

- How your CSR involvement and activities are related to the social issues that fused the Arab Spring? If any how do you report these activities? Why/ why not?

CSR Reporting challenges and way forward?

1. What do you think the main challenges that face your organisation to produce CSR reporting?
 - Do you think these challenges are different from the ones you faced before the Arab Spring 2010?
2. How do you see the future of the CSR reporting in your organisation?

Appendix C: Interview Protocol for Firms' Stakeholder

PROPOSED INTERVIEW PROTOCOL FOR FIRM STAKEHOLDERS

Name of the interviewee: _____ Organisation: _____ Job title/ position: _____ Work experience: _____
<u>Details of the interview:</u> Date: / / Time: from to Place:
<u>General questions about the interviewee:</u> 5. How long have you been working for this organisation? 6. What is your current position? 7. How is your role related to the organisation's CSR? 8. 4. What did you do before coming here? What are your previous work experience and educational background?
<u>CSR perceptions:</u> 4. What does CSR mean to you and the organisation that you work for? ▪ If there is a difference between both perceptions why? 5. Has this perception changed, since the Arab spring in 2010? Can you give me an example? ▪ Why has it changed? ▪ Why has not changed? 6. Do you think these perceptions can change in the near and/or far future? Why?
<u>CSR productions:</u> 3. Can you tell me what you expect from the Arab firms to include in their CSR reporting materials? Why? ▪ Do you think these expectations have changed since the Arab Spring in 2010? Why/ why not? ▪ What do you think about the quality of the CSR reporting? ▪ Do the Arab firms meet your expectations? 4. Do you think your CSR reporting captured any /all the social and environmental issues? How/ why not?
<u>Influencing CSR Reporting:</u> 2. Can you please tell me how you communicate with the Arab firms to express you views on their CSR reporting? Compare this prior to the Arab spring? ▪ How do you think the firms perceive you? Why? Is it the same way prior to Arab spring? ▪ Do you think you organisation influence the CSR reporting the Arab firms? How? To what extent? Why not? Compare this to the situation prior to the Arab spring?

- Do you think there are other parties influence the CSR reporting in the Arab firms? Why? To what extent? Compare this situation prior to the Arab spring?
- Who is the main audience in your opinion of the CSR reporting? Why?

CSR Reporting challenges and way forward?

3. What do you think the main challenges that face your organisation to communicate with the firms?
 - Do you think these challenges are different from the ones you faced before the Arab Spring 2010?
 - What the challenges that face the firms to produce the CSR reporting?
4. How do you see the future of the CSR reporting Arab region?

Appendix D: English Interview Guide

Interview Guide

You are invited to participate in a research study of Corporate Social Responsibility (CSR) reporting in Arab Firms. This research is being conducted to fulfill the dissertation requirement for a Doctor of Philosophy in Aston Business School, Aston University, Birmingham, UK. Your participation in this research is voluntary. For your consideration, please kindly read the following information carefully so that you may understand the purpose of this research and how your participation will contribute into the research.

Purpose of the research

I aim to develop a comprehensive understanding about the CSR reporting in the Arab firms prior to and after the Arab Spring. I intend to find out how and why the Arab CSR reporting has responded to the political and economic changes. Moreover, I am interested in investigating the factors that influence CSR reporting in the Arab firms. I also aim to discover the perceptions of the Arab stakeholders, (regulators, civil and non-governmental organisations and academics), on the production of the Arab CSR reporting.

Your participation

I will conduct semi-structured interviews with 40 participants (10 participants from the Arab firms, 10 participants from Arab regulators, 10 participants from Arab universities and 10 participants from Arab NGOs). Each interview will last between 30-45 minutes and I will adjust the interview schedule with your most appropriate and comfortable time so that it will not disturb your work schedule. In the interview, I will ask you to talk about your experiences and understanding regarding:

- Your role, duty and responsibility in the organisation, and towards CSR involvements, practice and reporting (please consider some examples).
- The organisation's CSR policy and strategy during the last 5 to 6 years.
- Factors that may influence the CSR reporting.



Aston Business School

Researcher: Muhammad Al Mahameed

Office: Aston Business School,
Aston University,
Birmingham,
UK

Full Title of The Research

Corporate Social Responsibility (CSR)
Reporting in the Arab Spring Countries

Research Supervisors

Dr. Ataur Rahaman Belal

Accounting Group
Aston Business School
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Email: a.r.belal@aston.ac.uk
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Professor Alan Lowe

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Email: a.d.lowe@aston.ac.uk
Tel: +44(0) 121 204 3370

The University Research Ethics Committee, Aston University, has approved this research. However, if you have any concerns regarding any ethical issues related with this study, you may contact the Committee Officer of the Aston Business School Research Ethics Committee (Rochelle Hancock at r.hancock@aston.ac.uk).

- Impact of the Arab Spring on the organisation and its CSR reporting.
- Any challenges that relate to the CSR reporting.

Each interview will be audio-recorded and manually transcribed. You will have an opportunity to review the analysis of the interview to check the accuracy and completeness of the representation of your experience and understanding.

Data confidentiality

Any personal and sensitive information you will share with myself will be kept strictly confidential (subject to legal limitations). I will use pseudonyms in the research output to protect your identity (e.g. Officer 1, Officer 2, etc), and your participation in this study will not be shared with others. In addition, to fulfill the requirements for the academic audit of research, I will store the anonymised data from the interviews on secure computers accessible only by myself. All data generated by the research will be retained in accordance with Aston University's policy on Academic Integrity and will be stored securely in paper and (or) electronic form(s) for a period of ten years after the completion of the research project.

Your rights

Please note that your participation in this research is voluntary. If you agree to participate in this research, you will be given this interview guide for your reference and asked to sign a consent form. If you agree to participate, you are still free to interrupt, terminate the session, or withdraw your participation at any time without having to qualify your reasons for doing so and without any penalty or loss of benefit. There is no right or wrong answer to the questions in the discussion. However, you may refuse to answer any question and retract any comments or the whole of your discussion up to the point of when the data is anonymised. If you decide to withdraw during this period, upon your request, any relevant information you have shared will not be

included in the study. You also have the right to receive an executive summary of the research findings if you provide your email address.

Benefits

By participating in this research, you will have an opportunity to reflect on and contribute your experience and understanding in improving the CSR reporting of your organisation.

Risk

The interview is designed to minimise any discomfort to yourself. However, if discussing your experiences may cause you unpleasant feelings, you may request a break or to terminate the interview.

Output

The report of the study is expected to be published once all requirements set by the University have been fulfilled after September 2017. It may be accessible for researcher, supervisors, examiners, and the Aston University and its partners' libraries. Moreover, the results may also be presented at conferences and may be published in academic journals and other outlets of publications.

Thank you for reading this interview guide

Appendix E: Arabic Interview Guide





Aston University

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protection purposes

Appendix F: Debriefing Form

<h1>Debriefing Form</h1>	<p>Muhammad Al Mahameed</p> <p>[REDACTED]</p> <p>Office: Aston Business School, Aston University, Birmingham, UK</p>
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Date:

Dear Sir / Madam:

Thank you for agreeing to participate in this study. The purpose of this study is to develop a comprehensive understanding about the CSR reporting in the Arab firms prior to and after the Arab Spring. I intend to find out how and why the Arab CSR reporting has responded to the political and economic changes.

I have conducted semi-structured interviews with 40 participants (10 participants from the Arab firms, 10 participants from Arab regulators, 10 participants from Arab universities and 10 participants from Arab NGOs).

You were asked to talk about your experiences and understanding regarding:

- Your role, duty and responsibility in the organisation, and towards CSR involvements, practice and reporting (please consider some examples).
- The organisation's CSR policy and strategy during the last 5 to 6 years.
- Factors that may influence the CSR reporting.
- Impact of the Arab Spring on the organisation and its CSR reporting.
- Any challenges that relate to the CSR reporting.

If you feel especially concerned about any aspects of the study including interview and research outputs, please feel free to contact myself using the contact details above, or/ and research supervisors' contact details below.

Sincerely,
Muhammad Al Mahameed

Research Supervisors

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Accounting Group
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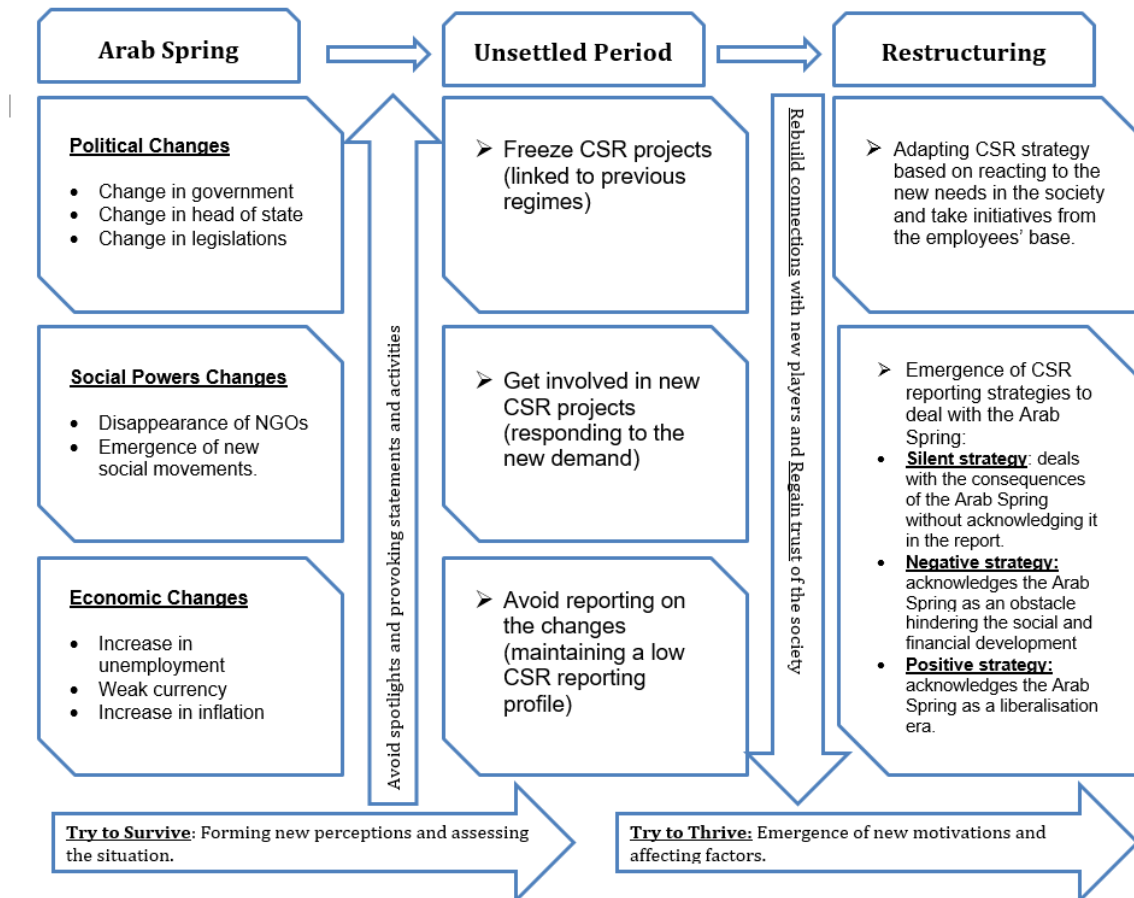
Appendix G: Interview Data Analytical Themes

Theme	Sub-theme	Topics	Notes
Significance of CSR Reporting	How?	<ul style="list-style-type: none"> ▪ We have a CSR team. ▪ Top management spends significant time to draw CSR strategies. ▪ It is widely done. ▪ It is required/ desirable information by external parties. ▪ It is embedded within our culture... we could have left the country! ▪ It becomes a normal expectation to report. ▪ At some points reporting non-financial information was the only way to explain to the country why we should stay. 	In both types of the countries (hard and soft Arab Spring), interviewed managers appear to appreciate the increasing significance of the CSR reporting and involvements, although in the hard Arab Spring the managers seem to appreciate CSR reporting as an extra room (space) to stress their views or tell a story.
	Why?	<ul style="list-style-type: none"> ▪ It represents the company's image. ▪ There is an increasing demand on CSR projects. ▪ It has a clearer role in the new era. ▪ It communicates our values, visions and responsibilities. ▪ To tell the full story you need to go beyond the financial figures. 	
Perceptions	Essential operational activities	<ul style="list-style-type: none"> ▪ Part of the main strategy. ▪ An integral part of the corporate communications. ▪ Significant explanatory elements for the compulsory and limited financial statements. ▪ Part of our PR and marketing strategies. 	The consequences of the Arab Spring (e.g. increasing demand on human aid) have an effect on CSR philanthropic perception in both types of countries, while interviewed managers in the hard Spring countries used words such as 'rebuilding', 'reestablishing' and 'reconnecting' to stress their perceptions on social development of the region.
	Philanthropic activities	<ul style="list-style-type: none"> ▪ Giving back to our communities. ▪ Responding to the increasing demand for human crisis. ▪ Supporting local and international charities. ▪ Paying the fair share in the social taxation. 	
	Social development activities	<ul style="list-style-type: none"> ▪ Building healthy and educated communities. ▪ Responding to the emerging needs in the society. ▪ Be the voice of the voiceless. ▪ Supporting the local and international NGOs. ▪ Be a contributor within a local network to re-build a stronger society. 	
Motivations & affecting factors	Do it	<ul style="list-style-type: none"> ▪ A new and interesting venue to communicate. ▪ It can be used to highlight issues that cannot be highlighted anywhere else. ▪ It is an actual account that needs to be disclosed. ▪ It is a well-received communication channel. ▪ A space to talk about your non-financial activities. 	In both types of countries, there is a disconnection between affecting factors of doing and reporting CSR. The reporting of CSR in the Arab region seems to be based on how efficient and acceptable these reports are. The interviewed managers mentioned different incidents where parts of their CSR reports where (mis) used on social media by Arab youths' campaigns.
	Don't do it	<ul style="list-style-type: none"> ▪ It is not cheap to report. ▪ The nature of the project. ▪ Respecting the beneficiaries' dignities as individuals or areas. 	

Direct links to the Arab Spring.	A Game changer	<ul style="list-style-type: none"> ▪ Respecting the wishes of donors and the external parties to not disclose. ▪ Shifts the interests of the company to more relevant projects and areas. ▪ Shifts CSR involvements to more localised projects. ▪ Terminates CSR projects. ▪ Finding an alternative and creative solution to rebuild the trust with the consumers. ▪ The advertising and marketing spending dropped dramatically, in contrast CSR spending increased. ▪ Creates more needs in the society for CSR involvements. ▪ Communicate corporate's visions and stances from political changes. ▪ Re-establish new connections. ▪ Utilisation of social media to report CSR information. ▪ More CSR involvements came from two-way communication with stakeholders. ▪ Getting rid of the old dictator's restrains on all official reports. ▪ Receiving more feedback and/ or support from stakeholders. ▪ Having interactive feedback on CSR information via social media. ▪ Elevating the social role of the company. 	The interviewed managers from both types of countries appreciate the impact of the Arab Spring on their organisations. Two elements seem to have a direct impact on their CSR: the weak financial resources and power change with the country and company.
	As hindering factors	<ul style="list-style-type: none"> ▪ Terminates CSR projects due to lack for financial resources. ▪ Terminates CSR projects due to governmental partnership. ▪ Creating confessions about mutual projects with previous government. ▪ The disappearance of NGOs that were linked to previous political regimes. ▪ Having attacking campaigns on social media. 	
CSR decision-making	Involvements	<ul style="list-style-type: none"> ▪ More activities coming as suggestions and individuals' initiatives from employees or local NGOs. ▪ Responding to the increasing needs of the local society. ▪ Still having an overall CSR strategy. ▪ The weak financial resources make CSR involvements more effective and well-thought of. 	Two major issues appear to affect the CSR decision-making process in the region: firstly, the absence of NGOs that were related to the previous regimes and, secondly, the increasing demand of human aid.
	Reporting	<ul style="list-style-type: none"> ▪ Reporting the majority of CSR activities. ▪ Following international guidelines. ▪ Commenting on the Arab Spring events, and stressing views. ▪ Sensing the need for change in the reporting styles. ▪ Re-considering the role of CSR reporting to be more informing or educating. ▪ Moving to a more interactive reporting mechanism. 	
Relationship to Political regime	Static relation	<ul style="list-style-type: none"> ▪ We do business; we don't involve ourselves in politics. ▪ Companies had 100% control over their CSR decisions. ▪ We operate to serve our society under any government and obey the rules. 	In the hard Spring countries, the relationship between business and government appears to be unsettled with the issue of trust, which also reflected on the society. In the soft Spring

	Dynamic Relation	<ul style="list-style-type: none"> ▪ Previous regime played a parent's role with business-government relationship. ▪ To get involved in effective CSR projects we must walk hand in hand with the government. ▪ Ensuring we have a healthy relationship with any government. ▪ Previous regime enhanced order and law and this is what the business wants. ▪ In the new situation companies are seen as the betrayed partner. ▪ New pressure from those new governments through new legislations. 	countries, this relationship is less unsettled than the previous, but seems to build a stronger connection with top political leaders.
Challenges and potential developments		<ul style="list-style-type: none"> ▪ The absence of uniformed visions across the region. ▪ Social involvements of the Arab companies become more serious (become more relevant). ▪ The future of the region relies on social development of the society. ▪ CSR reporting needs to move towards a more educational form rather than reporting activities. ▪ Knowing the beneficiaries and talking to them. ▪ Going through this difficult time, the Arab companies must have learnt many lessons. ▪ Dealing with the consequences of the Arab Spring gives us a new and outstanding experience. 	The interviewed managers appear to have different opinions about the future of CSR: (1) seen as a part of the solutions and (2) Affected activities will decrease.

Appendix E: Data Flowchart



Appendix F: Candidate Biography

The candidate worked in investment banking, auditing and accounting firms in the UK and Syria before joining Aston Business School as a doctoral researcher and teaching associate in September 2014 and then as a teaching fellow in October 2017. He is currently leading the ‘Play to Learn Accounting’ project, which is primarily designed to supply the disadvantaged Entrepreneurs [refugees] with financial and analytical skills.

His current research focuses on Social and Environmental Accounting in the Arab Spring region as a part of his research vision of contributing to a body of knowledge of alternative accounting as an educational and informative mechanism that explores social justice, human rights and refugees’ crisis. His teaching involves delivering Sustainability Accounting and Accountability, Financial and Management Accounting modules for accounting and non-accounting students.

Conference Papers

- “Social accounting and re-building of a broken socio-cognitive scaffolding” *12th Interdisciplinary Perspectives on Accounting Conference (IPA)*, University of Edinburgh, Edinburgh, 11 - 13 July 2018
- “Social accounting and re-building of a broken socio-cognitive scaffolding” *Annual Conference, The British Accounting and Finance Association (BAFA)*, Central Hall Westminster, London, 9 - 11 April 2018
- “Social accounting and re-building of a broken socio-cognitive scaffolding” *International Congress on Social & Environmental Accounting Research*, the Emerging Scholars Colloquium, University of St Andrews, St Andrews, Scotland, 29th – 31st August 2017.
- “Play to Learn Accounting”: An Interactive Approach to Deliver Introductory Accounting Modules” *The HEA’s Annual Conference: Generation TEF: Teaching in the spotlight*, Manchester Conference Centre, 4-6 July 2017.
- “Change in the Unchangeable: A Discourse Analysis on CSR Reporting in the Arab Spring” *Annual Conference, The British Accounting and Finance Association (BAFA)*, Herriot Watt University, Edinburgh, 10 -12 April 2017.
- “CSR Reporting in the Arab Spring Countries” *International Congress on Social & Environmental Accounting Research*, the Emerging Scholars Colloquium, Royal Holloway University of London, 24 – 27 August 2015.
- “CSR Reporting in the Arab Spring Countries” *Midlands Regional Doctoral Colloquium*, Birmingham Business Schools, 12 June 2015.

Grants

- 2017. £500 Centre for Social and Environmental Accounting Research for the attendance of 29th International Congress on Social and Environmental Accounting Research.
- 2017. £300 Centre for Learning Innovation & Professional Practice (CLIPP) for presenting in The HEA’s Annual Conference: Generation TEF: Teaching in the spotlight, Manchester Conference Centre, 4-6 July 2017.

- 2017. £500 Aston Research Degrees Programme (RDP) for presenting in The British Accounting and Finance Association (BAFA), Herriot Watt University, Edinburgh, 10 -12 April 2017.
- 2015. £450 Centre for Social and Environmental Accounting Research for the attendance of 27th International Congress on Social and Environmental Accounting Research.

2014. £60,000 Aston University, Aston Business School Graduate Teaching Assistantship, [2014 – 2017].