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RESEARCH ARTICLE

Drivers and Barriers to Corporate Social Responsibility in the MENA Region: A Systematic Review and Thematic Analysis

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ABSTRACT

Background and Purpose: Corporate Social Responsibility (CSR) has grown in importance for businesses that are based in emerging economies. How and why organizations adopt CSR practices varies from one country to another and from one culture to another due to the contexts of their institutions and cultures. This research aims to identify and synthesize the main reasons or actions that promote or impede CSR adoption across the Middle East and North Africa (MENA) countries.

Methods: This research was completed using a systematic review of the literature; relevant studies were gathered from major U.S. university academic databases and preliminary searches were conducted to determine if the studies collected met the systematic review's inclusion criteria. A total of 31 articles were selected for further review. Thematic analysis was performed in order to identify the dominant themes that comprise CSR in MENA region.

Results: The results suggest that the main drivers of CSR adoption include institutional pressures, stakeholder expectations, reputation and international market pressures. The results also indicate that there are barriers to CSR adoption, such as ineffective enforcement of regulatory controls, low levels of awareness of the benefits of CSR among executive management, limited access to funding for CSR initiatives, and cultural interpretations of the meaning of CSR, which have focused the definitions of CSR on philanthropy rather than strategic sustainability.

Conclusion: The research adds to the body of literature about CSR by providing a structural synthesis of CSR in the MENA region and identifying gaps for future research.

KEYWORDS

Corporate Social Responsibility (CSR); MENA Region; CSR Drivers; CSR Barriers; Thematic Analysis; Emerging Economies

1. INTRODUCTION

Corporate Social Responsibility (CSR) has emerged as a strategic priority for businesses operating across the Middle East and North Africa (MENA) region in business today. The expectations from corporations regarding their contributions to society and the environment are evolving rapidly (Ghaderi et al., 2024). The nature of CSR has also developed significantly over the past few decades to include a strategic component to the way corporations govern and build on their sustainable development efforts (Omidvar et al., 2027). Today corporations are expected to take action with respect to social, environmental, and ethical issues while being compliant with their economic performance. The increase in the awareness of stakeholders, the challenges regarding global sustainability, and the development of new international standards and reporting processes for responsible business practice, is helping drive this change (Carroll, 1991; Dahlsrud, 2008). Today CSR is therefore widely accepted as a means to enhance an organization's legitimacy; establish strong stakeholder relationships; and contribute to long-term sustainability (Bakeshlo et al., 2025).

In emerging and developing countries, CSR can be very important since businesses have a unique ability to address societal and environmental problems that governments do not have the resources to manage on their own. As a result, there is increasing interest in CSR practices in the MENA region (Afsharbakeshlo et al., 2025). Companies working in the MENA region have started to adopt more responsible business practices due to growing economic change, globalization and increased integration into world markets. In addition, many of the MENA regions have begun to develop national visions for development and sustainability which highlights the need for responsible corporate behaviour, such as Saudi Arabia's Vision 2030 and the UAE's sustainability initiatives. However, CSR implementation among the MENA countries is inconsistent because regulatory environments, levels of economic development, institutions structures and cultures differ greatly (Jamali & Karam, 2018) within the area. Therefore, it has recently become an important research and policy issue as to what influences CSR adoption in MENA countries.

The existing literature shows that there are a multitude of different drivers and barriers affecting how Corporations adopt CSR and that these drivers and barriers operate at the institutional level, the organisational level, and on a broader societal level (Omidvar et al., 2025). On the positive side, corporations can be motivated to engage in CSR by these factors: regulatory pressures; reputational benefits associated with CSR efforts; stakeholder expectations; competitive advantages of CSR; and ethical leadership (Bakeshlo et al., 2024). Corporations can use these drivers to help integrate social and environmental issues into the strategic decision-making processes they use (Porter & Kramer, 2006; Aguinis & Glavas, 2012). On the negative side, there are also many barriers to

implementing successful CSR initiatives. Some common barriers include: financial constraints; lack of understanding/expertise; weak institutional structures; limited stakeholder engagement; and insufficient managerial commitment. In developings countries, the barriers to implementing effective CSR often aggregate because of institutional voids, limited regulatory enforcement, and resource constraints (Jamali et al., 2017; Ali et al., 2017). Therefore, organizations may understand that CSR is important, but they have difficulty implementing their commitment to CSR and turning this into action (Omidvar et al., 2026).

The expanding collection of literature on CSR has added greatly to our understanding of responsible business operations, yet there are still many limitations. Firstly, most of the available literature has been narrowly focused on developed economies (predominantly European & North American), while there is much less available that focuses on CSR within developing economies. Secondly, in the case of prior research on CSR, the focus of some of the studies has either examined drivers or barriers separately, rather than looking to how both interact together in relation to their respective regional contexts. Lastly, much of the available research regarding CSR in the MENA region is split across different industries, countries and methodological approaches, thus limiting the ability to put together a cohesive picture of what drives and/or hinders CSR adoption in the specific regions of MENA. For this reason, there is significant need for an inclusive and comprehensive analysis of the available literature relating to CSR, that synthesizes prior work, and identifies common themes regarding the drivers and/or barriers associated with CSR adoption within the regions of MENA.

The current study aims to address some of the limitations identified in previous studies by providing a comprehensive thematic analysis of the drivers and barriers associated with CSR adoption based on previously conducted academic research related to the MENA region and analogous emerging economies. Through a systematic analysis of the literature available, this study will identify recurring themes, categorize fundamental elements of CSR adoption, and provide a clearer conceptual understanding of factors that drive or constrain companies' ability to adopt responsible business practices. The study specifically addresses three research questions: What primary factors encourage companies to implement CSR? What are the factors that restrict companies from effectively implementing CSR initiatives? How do these factors fit together conceptually so they may better explain CSR adoption in developing and emerging economies? The goal of this study is to further develop the literature on CSR by providing a synthesised understanding of the institutional, organisational, and contextual influences on the implementation of responsible business practices.

2. LITERATURE REVIEW

2.1 Concept of Corporate Social Responsibility

Originally CSR was viewed primarily as a form of philanthropy, but over time, it has become an important part of the business governance and growth strategy (Omidvar et al., 2025). In the beginning, CSR was defined by Bowen (1953) as the duty of businesses to make decisions and create policies that were in line with the community's value system and objectives. Later Carroll (1991) used this definition to create a four-part model outlining economic, legal, ethical, and philanthropic responsibilities of all companies (see Table 1). All of these four areas of responsibility are critical to the success of any business; therefore, companies must create value through making profits and complying with laws, acting ethically, and voluntarily contributing to the betterment of society region (Afsharbakeshlo et al., 2026).

Over the years, the meaning of CSR has grown to include sustainability and stakeholder involvement. The convergence of various definitions of CSR, revealed to be consistent with five key characteristics on the basis of Dahlsrud's (2008) analysis of 37 CSR definitions, indicates that CSR is a concept with multiple aspects that varies from context to context, as well as having some form of a broader set of objectives beyond economic performance alone. Due to its complex nature, Porter and Kramer (2006) defined the concept of "strategic CSR," which emphasizes the use of CSR to provide a means of creating value for both the business and society through the alignment of social programs that enhance a company's competitive advantage.

As CSR and sustainability become increasingly interconnected with ESG frameworks, the expectation of businesses is to fold CSR into their long-term strategy and planning, risk management, and reporting (Aguinis & Glavas, 2012). Thus, CSR has now changed from being viewed as just a form of optional charitable contributions to being a strategic necessity that is influenced by governmental and other institutional pressures, stakeholder expectations, and the challenges of a global sustainable environment.

2.2 Theoretical Perspectives on CSR Adoption

Numerous theoretical frameworks have been utilized to explain how corporations adopt and implement CSR initiatives. Institutional Theory, Stakeholder Theory, and Legitimacy Theory are some of the main theories used to explain this concept.

2.2.1 Institutional Theory

According to Institutional Theory, the actions of organizations are influenced by a wide variety of formal and informal rules, norms, and associated pressures that exist within their institutional environments (DiMaggio & Powell, 1983). In order for organizations to achieve legitimacy, they will adopt CSR initiatives based on coercive (regulatory), normative (professional), or mimetic (competitive imitation) pressures.

Coercive pressures may arise from regulatory requirements or requirements from international trade for companies operating within developing countries; normative pressures are generally related to their professional networks or requirements from an internationally accepted standard such as the UN Global Compact; and mimetic pressures derive from the propensity of organizations to copy their competitors, particularly those viewed as successful in the area of CSR. The institutional theory represents an explanation for the implementation of CSR to the extent that it is viewed as a means of achieving legitimacy within institutional environments (Jamali et al., 2017). Figure 1 illustrates the institutional pressures influencing CSR adoption.

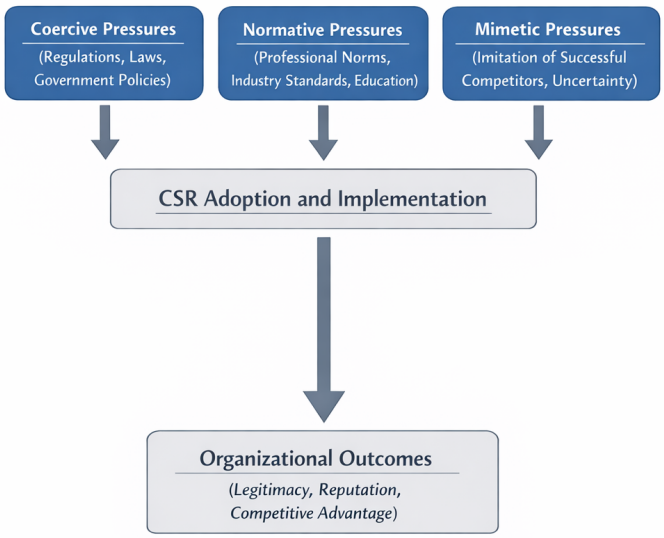


Figure 1 Institutional Pressures Influencing CSR Adoption

2.2.2 Stakeholder Theory

The Stakeholder Theory states that businesses should take into consideration the interests of all of their stakeholders, not just those of their shareholders, to be successful in the long term (Freeman, 1984). CSR is therefore a reaction to the pressure that stakeholders have placed upon organizations such as employees, customers, suppliers, communities, the government, and NGOs (Figure 2).

The relational management and value creation aspects of stakeholder engagement are also an integral part of this concept. By engaging stakeholders through CSR practices, organizations are able to improve their

Table 1 Major Definitions and Conceptualizations of CSR

Author (s)	Year	Core definition / Concept	Key dimensions	Contribution to CSR literature
Bowen	1953	CSR refers to the obligation of businessmen to pursue policies and decisions that are desirable in terms of the objectives and values of society.	Social responsibility, ethical obligations, societal expectations	Considered the earliest formal definition of CSR; introduced the idea that businesses have responsibilities beyond profit generation.
Davis	1960	CSR refers to business decisions and actions taken for reasons at least partially beyond the firm's direct economic or technical interest.	Social responsibility, managerial decision-making	Emphasized that responsible corporate behavior should consider broader societal impacts.
Carroll	1979	CSR encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations.	Economic, legal, ethical, philanthropic responsibilities	Introduced a comprehensive framework that integrates multiple responsibilities of firms.
Carroll	1991	Developed the CSR Pyramid, suggesting firms must fulfill four layers of responsibility: economic, legal, ethical, and philanthropic.	Economic, legal, ethical, philanthropic	One of the most widely cited conceptual models of CSR; clarifies hierarchy of corporate responsibilities.
Wood	1991	CSR reflects the principles, processes, and outcomes of corporate behavior related to societal relationships.	Principles of responsibility, processes, outcomes	Expanded CSR toward corporate social performance and organizational processes.
Freeman (Stakeholder Perspective)	1984	Firms should create value for all stakeholders rather than focusing solely on shareholders.	Stakeholder relationships, value creation	Established stakeholder theory as a major theoretical foundation of CSR.
Elkington	1997	Introduced the Triple Bottom Line framework emphasizing that firms should measure performance in economic, environmental, and social terms.	Economic, environmental, social	Connected CSR with sustainability and sustainable development.
Porter & Kramer	2006	CSR can create shared value by aligning social initiatives with competitive advantage and business strategy.	Strategic CSR, shared value, competitive advantage	Shifted CSR from philanthropy toward strategic integration within business models.
Dahlsrud	2008	CSR definitions converge around five dimensions: environmental, social, economic, stakeholder, and voluntariness.	Environmental, social, economic, stakeholder, voluntariness	Demonstrated conceptual convergence of CSR definitions through systematic analysis.
Aguinis & Glavas	2012	CSR refers to context-specific organizational actions and policies that consider stakeholders' expectations and the triple bottom line.	Stakeholder orientation, sustainability, context-specific actions	Modern integrative definition linking CSR to organizational strategy and sustainability.

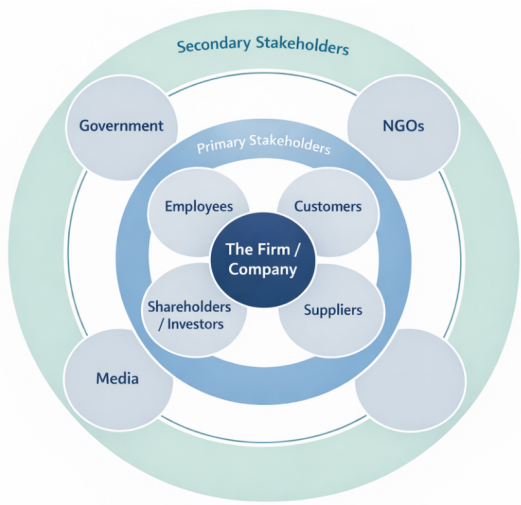


Figure 2 Stakeholder Map in CSR Context

competitiveness and reputation, as well as build trust. Empirical studies have found that the pressure put on an organization by its stakeholders has a substantial impact on the organization's CSR disclosures and performance (Aguinis & Glavas, 2012). Consequently, CSR is perceived as a strategic and relational aspect of business rather than simply being compliance driven.

2.2.3 Legitimacy Theory

According to legitimacy theory, organizations aim to deliver their services in a way that is consistent with the values and expectations of society (Suchman, 1995). CSR activities and disclosures are ways in which organizations strive to maintain or regain legitimacy after being subject to increased public scrutiny, or during times of crisis.

In regions where there is a lack of formal regulation, CSR disclosures are often used to symbolically seek legitimacy instead of actually transforming organizations (Deegan, 2002). Legitimacy theory is particularly applicable to developing countries which are experiencing changes in the norms of society and have "institutional voids". Table 2 compares three theories explaining CSR adoption.

2.3 CSR Drivers Identified in Previous Studies

There are a great many factors related to adopting and institutionalising CSR at all levels due to a variety of different factors, including (but not limited to) Macro (institutional/regulatory), Meso (organisational/business/industry), and Micro (managerial/individual). Factors are the result of an interaction between: 1) external pressure (e.g., from Government and/or industry), 2) internal strategic decision-making, and 3) normative commitment (Aguinis & Glavas, 2012; Jamali & Karam, 2018). This section will provide a full synthesis of the major CSR drivers identified in prior work.

2.3.1 Regulatory and Institutional Drivers

The institutional and regulatory conditions where firms do business significantly influence their level of CSR. DiMaggio and Powell (1983) argue that organisations conform to coercive, normative and mimetic pressures in order to gain legitimacy and remain in business. Coercive pressures come from official regulations and laws that require companies to provide information on environment issues (such as environmental reports), employment conditions (labour standards), and/or sustainability practices (Omidvar et al., 2024). Governments around the world have implemented regulations that require CSR reporting or have implemented environmental laws that have encouraged companies to adopt responsible business practices. Even when CSR is technically voluntary, regulatory expectations have placed indirect pressure on firms to align with environmental sustainability frameworks (Jamali & Karam, 2018).

Normative pressures come from professional associations, sectoral guidelines and/or worldwide standards like the United Nations Global Compact, ISO 26000 and the Global Reporting Initiative (GRI). These guidelines shape the norms of organisations and provide a reference for organisations to develop CSR practices in accordance with the expectations of the rest of the world.

Mimetic pressure happens when a firm copies an industry leader that is seen as having success or legitimacy. Companies, particularly in very competitive industries, adopt social responsibility so they don't damage their reputation or signal a lack of modernity and global connection.

In addition to regulatory requirements, national development agendas in emerging economies can be related to CSR diffusion at a macro level through such things as sustainability visions or economic diversification programs. These macro level strategies create the institutional momentum needed to spread CSR.

Table 2 Comparison of Institutional, Stakeholder, and Legitimacy Theories in Explaining CSR Adoption

Dimension	Institutional theory	Stakeholder theory	Legitimacy theory
Core assumption	Organizations conform to institutional pressures to gain stability and survival.	Organizations create value by addressing the interests of multiple stakeholders.	Organizations seek societal approval and legitimacy to ensure continued existence.
Primary focus	External institutional environment (rules, norms, regulations).	Relationships between firm and stakeholders.	Alignment between organizational actions and societal expectations.
Key Drivers of CSR	Coercive (laws, regulations), normative (professional norms), mimetic (imitation).	Stakeholder pressure, engagement, and value creation.	Desire to maintain or restore legitimacy in society.
Nature of CSR Adoption	Often compliance-based or conformity-driven.	Strategic and relational.	Symbolic or substantive, depending on legitimacy needs.
Level of Analysis	Macro (institutional environment) and meso (organizational field).	Meso (organizational) and micro (stakeholder relationships).	Macro (societal norms) and organizational reputation.
View of Organization	Organization as institutionally embedded actor.	Organization as nexus of stakeholder relationships.	Organization as legitimacy-seeking entity.
CSR reporting interpretation	Response to regulatory or normative pressures.	Tool for communicating value to stakeholders.	Mechanism for gaining, maintaining, or repairing legitimacy.
Strengths	Explains convergence and similarity in CSR practices across firms.	Highlights stakeholder engagement and strategic benefits.	Explains symbolic disclosure and impression management.
Limitations	May underemphasize internal agency and strategic choice.	May overlook institutional constraints.	May assume CSR is primarily reputation-driven.
Key references	DiMaggio & Powell (1983)	Freeman (1984)	Suchman (1995); Deegan (2002)

2.3.2 Market and Competitive Drivers

CSR is a growing strategic tool for organisations wishing to gain a competitive advantage (Omidvar & Palazzo, 2023). According to Porter and Kramer (2006), who argue that CSR will create "shared value" by aligning social initiatives with their business objectives in order to improve their corporate reputation, strengthen the differentiation of their brands and develop customer loyalty to their products and/or services (Omidvar & Deen, 2024). Furthermore, globalisation has increased this trend, as many organisations that do business in the global marketplace will have to meet the demands of global purchasing organisations, multinational partners and socially responsible investors. Additionally, compliance with environmental and social standards is often required for organisations to gain access to global supply chains (Jamali et al., 2017).

Also, there is evidence that investing based on Environmental, Social, and Governance (ESG) issues has made investors more sensitive to how well companies perform regarding CSR issues. Investors who manage large funds (institutional investors) have more frequently included sustainability measures in their analysis of the anticipated risk of an investment and how they allocate funds among their various investments. Because of this trend, businesses have begun engaging in CSR activities to attract investors and lower their cost of capital.

In addition, research supports the assertion that being proactive with CSR activities will create opportunities for businesses to innovate, create efficiencies in operations, and manage risk, thus positioning themselves competitively over the long term (Aguinis & Glavas, 2012).

2.3.3 Stakeholder Pressure

According to stakeholder theory, organisations are reliant on different groups of stakeholders, whose expectations impact how the organisations behave (Freeman, 1984). Stakeholder pressure is a significant motivator for firms to implement CSR practices.

The growing demand by consumers for goods produced ethically and for services that are environmentally responsible creates pressure and increased reputation risk (through consumer awareness campaigns and social media). This has also been true of employees, who prefer to work for companies that are socially responsible; furthermore, CSR engagement has strong links to employee attraction and retention as well as organisational commitment (Omidvar et al., 2025).

NGOs and civil society groups typically act as monitors of corporate behaviour (watchdogs) and advocate for transparency from companies regarding their activities.

Local communities also put pressure on companies to behave responsibly, especially in industries where there are externalities (environmental ufacturing industries).

Research has shown that stakeholder salience, which is defined by power, legitimacy, and urgency, determines the extent to which CSR engagement is valued by organisations (Mitchell et al., 1997). Organisations that operate in highly visible industries or contentious sectors are especially responsive to the demands of stakeholders (Omidvar et al., 2026).

2.3.4 Ethical Leadership and Organizational Values

Internal normative commitments and leadership values drive CSR adoption (Omidvar et al., 2026). Ethical leadership contributes significantly to the development of CSR orientation as well as to the development of organisational culture (Afsharbakehslo et al., 2026). This means that those leaders who stress moral responsibility and sustainability will be more likely to incorporate CSR into their strategic decision-making process (Aguinis & Glavas, 2012).

Company culture and shared values influence whether CSR is seen as symbolic compliance or genuine commitment by employees. In collectivistic cultures, the cultural norms of solidarity, philanthropy, and social cohesion represent potential intrinsic motivations for employees' engagement with CSR (Jamali et al., 2017).

Also, religious and moral principles will influence an organisation's CSR orientation (Omidvar & Palazzo, 2025). For example, in areas that are culturally conditioned by Islamic principles, the concepts of Zakat (charity) or social justice could inspire companies that are committed to performing philanthropy through CSR. Therefore, ethical and cultural factors operate at both the individual and societal level.

2.3.5 Financial Performance Expectations

Numerous studies have been conducted on the relationship between CSR and financial performance, and there is some correlation between corporate social performance and financial performance via meta-analysis (Omidvar et al., 2025; Orlitzky et al., 2003).

Companies may implement CSR because they anticipate the following benefits:

- Corporate reputation enhancement
- Improved stakeholder trust
- Reduced litigation/judicial risks
- Increased operational efficiency
- Enhanced long-term profitability

Within the framework of resource-based theory, CSR programs can provide a company with several intangible assets including: (1) Brand Equity, (2) Relational Capital and (3) Organizational Legitimacy (Omidvar & Palazzo, 2024). The accumulation of these assets will influence the ability of the company to achieve a sustainable competitive advantage.

and/or social) associated with their operations (e.g., extractive and man-
In addition, the financial incentive is usually not the sole motive for companies to engage in CSR activities; Companies typically engage in CSR activities for reasons other than just achieving short-term profit improvements, such as to build their long-term strategic position.

2.3.6 Managerial and Organizational Capabilities

The internal resources and capabilities of an organization also play a critical role in encouraging the adoption and institutionalization of CSR practices. A company is more likely to adopt and institutionalize CSR practices if it has strong governance structures, CSR committees, and sustainability experts (Ali et al., 2017).

In terms of organizational size, larger organizations are likely to face more scrutiny from the public and have greater access to resources for implementing CSR initiatives. As a result, organization size is often used as an indicator of how much CSR an organization will disclose and perform.

Innovation capacity provides further capacity to integrate CSR into an organization through developing environmentally friendly technologies and process innovations that reduce costs of sustainability initiatives.

2.3.7 Reputational and Legitimacy-Seeking Motivations

The motivation to gain social legitimacy may influence an organization's decision to engage in CSR activities or report on CSR practices (Suchman, 1995). By reporting CSR performance or implementing sus- tainability practices, organizations can demonstrate their alignment with accepted social norms and stakeholder expectations. For example, the oil and gas, mining, and chemical industries experience extensive public scrutiny and use CSR as a risk management tool to manage risks associated with an organization's reputation. As such, the motivation for social legitimacy and institutional/social pressure may play a large role in how organizations are influenced by multiple drivers of CSR.

2.4 CSR Barriers Identified in Previous Studies

Several barriers exist at multiple levels to the adoption and implementation of CSR (corporate social responsibility) practices in organizations. Internally, organizations may face barriers resulting from a lack of managerial proficiency; insufficient internal capabilities/resources (such as financial and human); and the lack of a suitable organizational structure. Externally, CSR may be constrained by many different types of external institutional and societal factors (e.g., poor regulatory enforcement, political instability, cultural resistance to CSR, and limited engagement with stakeholders). While many organizations in emerging economies strive for CSR initiatives symbolically (rather than substantively), the actual practices of CSR may be very different than the formal commitments made by organizations. It is therefore imperative to understand the barriers to CSR in order to be able to identify conditions under which CSR will be able to be effectively institutionalized and to develop approaches for enhancing the legitimacy and effectiveness of companies' corporate social activities. The next section explains what the most common barriers identified in previous studies (financial barriers, institutional barriers, knowledge barriers, cultural barriers, and legitimacy barriers) are.

2.4.1 Financial Constraints and Resource Limitations

One of the major reasons cited for not implementing CSR initiatives is the cost of doing so. CSR programs such as developing environmental management systems, having stringent audits of the supply chain, and investing in communities require large capital investments (Ali et al., 2017).

Firms, especially small and medium enterprises, are often deterred by the fact that they perceive there to be no short-term positive financial outcome with CSR. With high competition and little room for profit, managers often place more importance on ensuring the short-term viability and success of the core business than they do on achieving the long-term sustainability of their business. Additionally, the difficulty of measuring the intangible benefits of CSR (e.g., image, brand value, and employee motivation) makes it hard for managers to demonstrate CSR expenditures' value to shareholders and/or their boards (Omidvar et al., 2026).

2.4.2 Institutional Weaknesses and Voids

According to institutional theory, organizations function within environments that create rules of the game. In many developing countries, there are no or inadequate rules to provide a foundation for stability and development, leading to the presence of institutional voids (Jamali et al., 2017).

Weaknesses in legal enforcement and the absence of legitimate and clear regulation of sustainability reporting significantly reduce the motivation of most organizations to undertake any actions beyond what is required by law. The presence of political instability, corruption and a lack of transparency can further limit the ability of CSR initiatives to achieve their intended purpose. Without an effective regulatory framework developed by the state, CSR becomes more of a one-off, voluntary and usually reactive action rather than an organization-wide commitment to a continuous and consistent approach. The organization's inability to provide an effective institutional structure means that the firm becomes responsible for establishing and enforcing what constitutes responsible actions, which many firms will not have the capability to achieve.

2.4.3 Lack of Awareness, Knowledge, and Expertise

Companies have the right skills (such as sustainable reporting, stakeholder engagement and environmental impact assessment) to effectively implement CSR. However, research has found that many companies do not have the necessary skills that hinders their ability to implement CSR (Aguinis & Glavas, 2012).

Management teams may not realize the strategic advantages associated with CSR or may only associate CSR with philanthropy. As a result, many companies do not go beyond check the box charitable giving to develop strategically meaningful CSR initiatives and programs. In addition, many organizations struggle to develop or find talent needed to manage complicated sustainability agendas due to a lack of standardized training and professional development programs in many areas. Consequently, CSR is often treated as add-on instead of a core competency and is seldom included in companies' strategic planning processes.

2.4.4 Cultural and Organizational Resistance

When organizations try to integrate CSR into their business operations, they often face resistance to change from employees as the change will challenge deeply-held perceptions of how things are done in the company. This is particularly true for traditional management styles, which have been built over decades on an emphasis on shareholder value as the primary focus of the business. Therefore, many employees may view CSR as merely an added layer of bureaucracy that adds no value to the business and is a threat to their existing way of doing things, regardless of whether or not they personally support the company's new CSR policies. Furthermore, cultural differences between local norms regarding business practices and global CSR standards can create friction in implementation efforts, and overcoming this resistance will require implementing policy changes along with changing the underlying values and priorities of the organization and its leaders.

2.4.5 Symbolic Adoption and Decoupling

One of the most deceptive barriers includes "symbolic adoption", which occurs when organizations engage in CSR initiatives/activities or do CSR reporting only to appear legitimate externally without making significant changes to the principles and practices that guide their core operations (Deegan, 2002).

This is sometimes called the concept of "decoupling", whereby organizations create an expectation through their "shiny" sustainability reports and marketing campaigns of engaged corporate responsibility while at the same time, perpetuating the same operational activities within the core organization. Furthermore, many organizations use "symbolic adoption" and "decoupling" in defensive ways to respond to public scrutiny and/or regulatory pressures. While there may be some short-term reputational gain from this type of activity, it erodes the credibility of the CSR movement; therefore, creating barriers to true long-term systemic change. If companies perceive CSR as a means to avoid public criticism rather than a set of operating principles to guide their business activities, then the

Table 3 Summary of Key CSR Drivers and Barriers in the MENA Region

Category	Drivers	Barriers	References
Institutional	National development agendas (e.g., Vision 2030) and coercive regulatory pressures.	Weak regulatory enforcement, corruption, and institutional voids.	Jamali et al., 2017
Market & Competitive	Access to global supply chains and attractiveness to ESG investors.	Focus on short-term profitability and low consumer awareness of CSR.	Ali et al., 2017
Organizational	Ethical leadership and the need for enhanced corporate reputation.	High implementation costs and resource constraints, especially in SMEs.	Aguinis & Glavas, 2012
Socio-Cultural	Influence of cultural and religious values (e.g., Zakat, social solidarity).	Resistance to change and traditional management mindsets.	Jamali & Karam, 2018

Table 4 Research Questions and Their Analytical Focus

Research question	Analytical focus	Main constructs	Theoretical lens	Expected contribution
RQ1: Core themes of drivers and barriers?	Mapping & Synthesis of literature patterns	CSR Drivers, CSR Barriers, Regional context	Resource-Based View (RBV)	Identifying dominant themes and thematic clusters
RQ2: Influence of Islamic values & norms?	Interpretation of religious/cultural motivation	Islamic Ethics, Zakat, Philanthropy, Social Solidarity	Institutional Theory (Normative pillar)	Indigenization of CSR theory in the MENA context
RQ3: Interaction leading to "decoupling" gap?	Critical evaluation of implementation quality	Symbolic vs. Substantive CSR, Legitimacy-seeking, Decoupling	Institutional Theory (Coercive pillar)	Explaining the "Implementation Gap" in emerging markets

transformational capability of sustainability is negated. These barriers are summarized in Table 3.

2.4.6 Lack of Stakeholder Engagement and Trust

Robust stakeholder interaction is critical to successful CSR. However, many organizations experience "stakeholder apathy" or a lack of trust toward the organization as a major obstacle to interacting with stakeholders. Customers and communities will view the company's CSR efforts with cautious skepticism if they do not trust the intentions behind them (This is the phenomenon of "greenwashing"). As a result, if an organization does not engage stakeholders in the design and implementation of its CSR activities, those efforts will likely not address genuine social issues. Building meaningful stakeholder engagement takes a great deal of time and effort on the part of organizations, and many organizations do not have the proper communication channels to create or maintain that level of transparency.

2.5 CSR in Emerging Economies and MENA Context

CSR in developing countries is shaped by different features than in advanced economies due to the presence of a greater number of institutions, economic and social challenges, and differences in governance systems (Jamali & Karam, 2018). Because of these factors, the CSR development pro- cess can be particularly dependent upon informal networks, family-owned business structures, and the presence of government influence.

CSR in MENA countries is impacted by the region's cultural, religious, and socio-political environments and will be influenced by Islamic principles such as Zakat (almsgiving) and social responsibility. However, the region's CSR efforts are hindered by inconsistent regulations, limited stakeholder engagement, and a lack of political stability in certain countries.

Research has shown that while western multinationals operating in MENA follow structured CSR practices consistent with international benchmarks, many small and medium-sized local enterprises focus primarily on philanthropic efforts while overlooking strategic sustainability efforts (Jamali et al., 2017). Gradually, nationalistic initiatives such as Saudi Vision 2030 and various UAE sustainability projects are beginning to establish CSR expectations on a national level.

Despite the fact that there is currently little comprehensive study on CSR drivers and barriers in MENA countries as a whole, the prevalence of country-based or sectoral literature highlights the need for more integrated thematic analysis of CSR to identify broad-based patterns while respecting specific contextual differences.

2.6 Research Questions

There is a complex interaction of institutional, organizational and socio-cultural factors that affect CSR in the MENA region as demonstrated by previous literature. While much of the empirical evidence for CSR adoption includes either individual driver and barriers to CSR adoption, there are different types of research on the MENA region. Most existing research includes studies that focus either on influencing variables associated with CSR or on factors resulting from CSR specifically as opposed to bringing all of these types of aspects together to more effectively interpret how different facets interact to produce CSR in regional contexts. Thus, there is an absence of sound conceptual clarity regarding how those factors interact to impact CSR, through the diverse array of institutions found in the MENA region.

In light of the expanding body of literature acknowledging the value of CSR in developing countries, there are fewer numbers of studies compared to other regions that have synthesized the key themes associated with CSR acceptance processes in both populations and CSR systems. As a result, there have been far more studies focusing on either regulatory variable type of CSR, stakeholder types of CSR, or organizational variable types of CSR than studies evaluating the totality of CSR variable relationships across these three types of CSR factors. This fragmentation limits the ability for researchers to build a total, complete, cohesive understanding of the structural and contextual processes affecting CSR implementation in a jurisdictional context within the MENA region in general.

There has been a lack of research in relation to how religious and ethical beliefs shape CSR practices in the MENA region. The majority of MENA nations have a strong Islamic culture, and ethical values established in Islam often direct social and economic conduct. The Islamic ethical concepts of justice, social solidarity, charity (Zakat), and stewardship have also provided an influence on organizations' social responsibility views and practices. However, the vast majority of CSR models in scholarly literature are derived from the Western world and do not take into account the normative and cultural issues affecting CSR within the MENA context. Thus, further exploring faith and ethical considerations as related to CSR in the MENA region can shed light on how CSR is localized and understood within that region.

The literature suggests that companies based in emerging institutional contexts will typically implement CSR initiatives very differently than do their counterparts in developed countries. Many companies will engage in CSR initiatives for symbolic purposes, whereby they can enhance their legitimacy and reputation without fully incorporating such responsible practices into their operational procedures. This is referred to as "decoupling", since it creates a gap between a company's formal commitment to CSR and the substantive change that is expected from the organization. Understanding the mechanisms that cause these types of gaps is important for evaluating the authenticity and appropriateness of CSR initiatives throughout the region.

As such, one of the central objectives of this study is to develop a systematic synthesis of the literature to identify the dominant patterns that are shaping CSR practices throughout the MENA region. This study will employ a thematic analysis methodology to identify common themes across existing studies and to determine how those themes collectively explain the emergence, implementation, and limitations of CSR practices throughout the region.

The following research questions guide the present study:

RQ1: What are the dominant themes that relate to CSR drivers and barriers in the MENA region?

RQ2: In what ways do Islamic beliefs and socio-cultural values affect how firms in the MENA region interpret and implement CSR?

RQ3: How do the social, organisational, and cultural factors work together to create the disparity between CSR commitments by businesses and CSR being put into practice in the MENA region?

Through investigating these questions, this study will expand on existing literature about CSR in emerging markets, by providing a thematic synthesis of key drivers and barriers to CSR in the MENA region. More specifically, the study aims to enhance our understanding of the contextual factors influencing CSR adoption; demonstrate how Islamic ethical teachings impact socially responsible behaviours; and explore the institutional environments that either promote or hinder effective CSR implementation. By doing so, the study will help improve our comprehension of this complex and evolving topic, and provide valuable information to researchers and practitioners interested in creating and utilising effective and contextualised CSR strategies in the MENA region.

According to Table 4, a structured approach for the thematic analysis was developed through the research design linked with the research questions, analysis areas, theory, and expected academic contributions to establish that the later findings will be grounded in appropriate institutional and strategic theory.

3. METHODOLOGY

3.1 Research Design

This study uses a qualitative evidence-synthesis design to examine factors that enable or hinder CSR in the MENA region. The study applies thematic synthesis to integrate findings reported in empirical studies and literature reviews and to identify recurring CSR drivers and barriers. The synthesis follows the approach described by Thomas and Harden (2008), moving from the coding of relevant findings to the development of descriptive and analytical themes.

The review process comprised a systematic literature search, screening of records against predefined eligibility criteria, extraction of relevant information from the selected studies, and thematic synthesis of the extracted findings. These stages were used to organise evidence from studies addressing CSR in individual MENA countries or across the region.

3.1.1 Systematic Literature Search

A systematic search was conducted in Scopus to identify relevant English-language, peer-reviewed publications on CSR in the MENA region. The search covered publications from 2005 to 2025 and used combinations of the terms CSR, drivers, barriers, and MENA. Empirical studies and literature reviews were considered when they addressed CSR from a country-level or regional perspective within MENA and provided information relevant to the review objective.

The search identified 376 records. The search results were screened for relevance to the review question and assessed against the inclusion and exclusion criteria described in Section 3.1.2. The search was restricted to English-language, peer-reviewed publications and to studies published within the specified period.

3.1.2 Inclusion and Exclusion Criteria

Studies were included when they met the following criteria: they were published between 2005 and 2025; written in English; peer- reviewed; examined CSR; focused on one or more MENA countries or the MENA region; and they were empirical studies or literature reviews that provided information relevant to CSR drivers or barriers.

Sudies were excluded when they did not address CSR, did not concern a MENA country or the MENA region, did not provide findings relevant to the review objective, were published outside the specified period, or were not English-language, peer-reviewed publications. Studies were considered relevant when they provided information about factors enabling or hindering CSR adoption or implementation in the MENA context.

3.1.3 Study Selection and Screening Process

The Scopus search identified 376 records. After duplicate removal and screening of titles and abstracts against the predefined eligibility criteria, 31 papers were selected for further review. The remaining papers were assessed against the selection criteria, and the studies retained for the review were considered eligible for inclusion. The study-selection process was documented in a PRISMA flow diagram to report the identification and screening of records and the selection of studies for review (Figure 3) (Page et al., 2021).

3.1.4 Thematic Analysis Protocol

NVivo software was utilized for the analysis and management of data, coding of data, and identification of recurring themes throughout the literature reviewed. Braun and Clarke's (2006) six-phase model of data analysis was used in performing the analysis. The six phases of the Braun and Clarke model are: (1) familiarisation with the data, (2) generating initial codes, (3) searching for themes, (4) reviewing themes, (5) defining and naming themes, and (6) producing the report. The use of a structured analysis approach provided a systematic process to move from raw data to the identification of key themes that are driving and hindering CSR in the MENA region due to the nature of institutional, organisational and cultural contexts.

3.2 Data Extraction

Once the final eligible studies were chosen, a systematic process was used to extract data from the articles. This process is a critical component of systematic literature reviews and provides a consistent structure to collect data and helps conduct a qualitative analysis on the extracted data (Thomas & Harden, 2008).

To ensure that data extraction was performed consistently for the studies reviewed, a standardised extraction framework was developed. For the 31 articles selected, relevant data was extracted and recorded. Data extraction included information about the authors, year of publication, country/geographical location, source of the publication, and key drivers of CSR and barriers to CSR in the articles. These criteria have been identified as those that will assist in understanding the objective of the study, which is to identify and collate major influences on the adoption of CSR in the MENA region.

Data collected during the manual data extraction process have since been organised into a structured dataset which will serve as the basis for the coding and thematic analysis. Furthermore, this structured dataset allows for comparison of CSR drivers and barriers across multiple nations and regions in MENA; therefore, data can be compared on these same dimensions.

The extracted data from the literature study also provided researchers with the opportunity to look for patterns within the data; therefore, enabling researchers to (1) identify similar drivers in two or more articles, and (2) use NVivo software in order to perform coding of CSR drivers towards completion of this project.

4. FINDINGS AND DISCUSSION

The key findings from the thematic analysis of 31 selected studies on the drivers/barriers to CSR in MENA have been presented in this section. These consist of recurrent features identified through iterative coding and the constant comparison of the derived data. All the recurring features were collated into general categories and then grouped into higher order themes to identify the factors influencing CSR practice at the regional level.

Based on the geographical distribution of CSR research (as reviewed), it appears that studies are focused primarily around a small number of countries. Figure 4 shows that Turkey (as shown by the number of studies in the dataset) is the most studied context for CSR-related issues. Following Turkey are Saudi Arabia, Morocco, and Iran - all of which have received considerable attention from researchers in the last few years. Other countries have been studied (i.e., Egypt, UAE, Lebanon and Jordan) but to

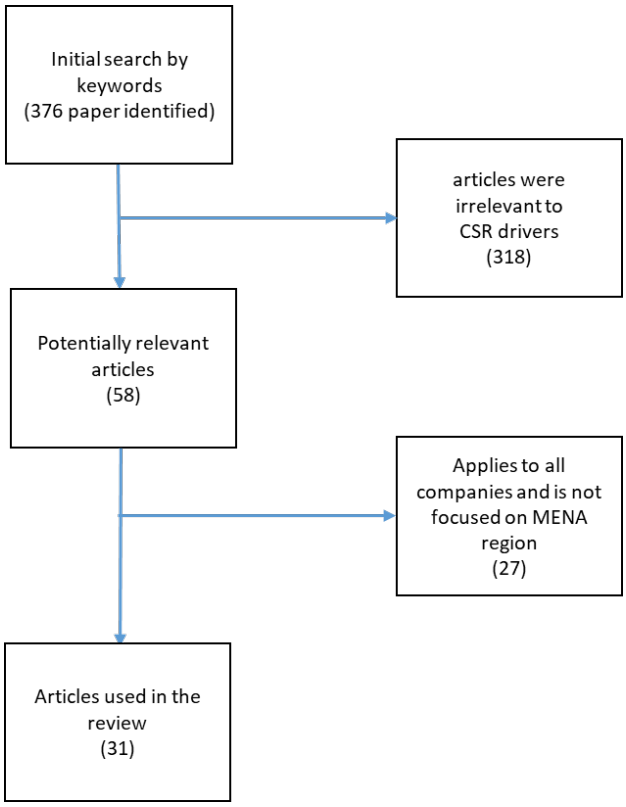


Figure 3 PRISMA Flow Diagram of the Systematic Literature Search and Selection Process

a much lesser extent. Other parts of the region (e.g., Kuwait, Oman, Qatar, and Palestine) have been studied infrequently. In addition, there are some broader studies that look at CSR from a regional MENA or Middle East perspective rather than looking at one specific country.

The geographical variation observed indicates that CSR is spatially concentrated in the MENA region. Thus, the CSR literature is more concentrated in some countries than others. Countries that have better-developed research infrastructures, larger economies, and/or more mature corporate sectors are prominently represented in this literature. The limited amount of research produced by other countries in the MENA region points toward significant empirical gaps that provide researchers with opportunities to expand the geographical reach of CSR research throughout the MENA region.

The overall temporal distribution of all of the studies reviewed demonstrates that the research surrounding CSR has expanded over time in MENA regions. In Figure 5, over the period of the MENA region's CSR development, there were very few studies referencing CSR in the MENA region prior to early 2010s. Most of these studies discussed the concepts of CSR with regards to exploratory analysis on CSR practices in emerging markets (EMs) at the time. Following the beginning of the mid-2010s, the number of studies referring to CSR within the MENA regions increased dramatically; demonstrating that both CSR and the concepts of responsible corporate governance and sustainable development had become popular areas of research in the MENA regions.

In the most current years, an even more statistically significant increase in the number of studies has been noted in CSR, indicating that CSR has become a relevant subject matter to greater extent as a form of research interest for scholars and practitioners alike in the MENA region. Many of the recent studies may reflect the growing number of CSR initiatives, economic diversification and sustainable development strategies by the various governments of the MENA and the increasing level of integration to the global market by the businesses of the MENA. The findings of these studies may help to position CSR as an increasingly established field of research in the MENA region, with greater emphasis on empirical evidence,

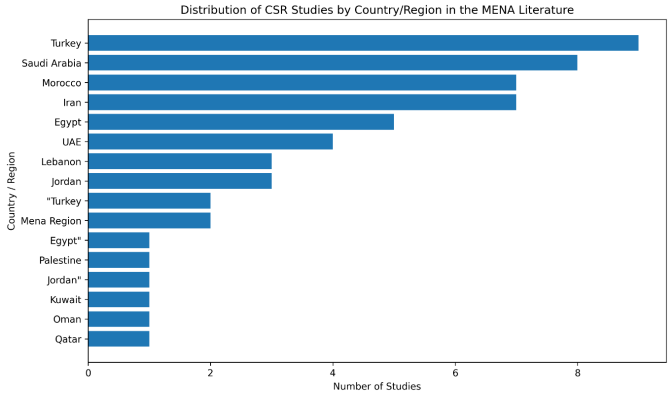


Figure 4 Distribution of Reviewed CSR Studies by Country in the MENA Region

The thematic analysis revealed that two broad analytical themes, 'CSR Drivers' and 'CSR Barriers', comprised the overall thematic analysis. To improve the analytical structure of the findings, the identified themes were organised into three interconnected levels: institutional, organisational, and socio-cultural. The institutional level captures the influence of national regulations, governance arrangements, legal systems, and international institutional pressures. The organisational level concerns firm-level capabilities, managerial commitment, strategic integration, learning, and resource availability. The socio-cultural level reflects stakeholder expectations, ethical orientations, religious values, community relationships, and culturally embedded interpretations of CSR. This structure allows the findings to distinguish between external conditions, internal organisational responses, and broader contextual influences while recognising that these dimensions interact in shaping CSR adoption and implementation across the MENA region.

The findings are summarized in Table 5, which presents the final thematic structure formed through iterative coding and comparison of the extracted CSR Drivers and CSR Barriers from the final selection of only 31 study publications. Table 5 illustrates what the most major thematic groupings were, with associated codes and their broader interpretive meanings as found from the reviewed studies on CSR in MENA.

4.1 Institutional and Governance Drivers of CSR

A common theme in the available literature is that institutional/governance mechanisms have played an important role in driving CSR uptake by businesses. On the one hand, numerous studies suggest that there have been significant improvements in the regulatory framework, corporate governance systems and institutional oversight, which have led to increased CSR engagement by firms.

As noted across many of the literature reviewed, governments and regulatory authorities are a key driver of CSR, through the introduction of new laws, corporate governance codes and reporting regulations. CSR reform in a number of MENA countries, aimed at increasing transparency, accountability and disclosure practices, has contributed to a growing awareness among corporations regarding their CSR obligations. These institutional reforms are also typically linked to broader initiatives to improve the conditions for investment and enhance the credibility of domestic capital markets.

Furthermore, the literature suggests that institutional pressures are particularly strong in situations where firms are seeking legitimacy from their regulators or investors or from international stakeholders. As a consequence of these pressures, there is a tendency for CSR implementation to occur in conjunction with regulatory expectations and governance reform that drive firms to align their operations with internationally recognised standards of responsible business behaviour.

In addition, it also shows that guidelines for CSR are not clear throughout the way they are to be performed by different countries of the MENA region. MENA countries differ in the types and strength of the regulations governing CSR-related activities; as a result, this creates differences in what is required to perform CSR initiatives. Where regulations are insuffi-

Table 5 Final Thematic Structure of CSR Drivers and Barriers in the MENA Region

Theme	Category	Representative codes	Illustrative evidence from the reviewed studies
Governance and Institutional Pressure	Regulatory and institutional drivers	better governance; new laws and regulations; corporate governance codes; improved enforcement; legal compulsion; rule of law; government regulatory framework	Studies repeatedly highlighted stronger regulation, improved governance, and institutional pressure as major drivers of CSR adoption, particularly in countries such as Turkey, Morocco, Egypt, Jordan, and Palestine.
Reputation and Competitive Advantage	Strategic and market-oriented drivers	branding; corporate image; corporate reputation; quality improvement; customer retention; profitability; competitiveness	Several studies showed that firms adopt CSR to strengthen reputation, enhance brand value, retain customers, and improve financial and market performance.
Internationalization and Global Pressures	External and transnational drivers	globalization; international business relations; international codes of conduct; international standards; EU relations; peer pressure; WTO; global compact	The literature indicates that international trade, foreign market exposure, and global standards act as important incentives for CSR adoption in the MENA context.
Stakeholder and Ethical Orientation	Community and moral drivers	community welfare; charity; zakat; ethical commitment; social solidarity; employee engagement; environmental preservation	CSR was frequently linked with ethical responsibility, religious values, philanthropy, and a broader concern for community welfare and sustainability.
Learning and Strategic Integration	Organizational learning drivers	organizational learning; dynamic capabilities; learning by examples; awareness development; strategic integration	Some studies emphasized that CSR adoption is facilitated when organizations learn from other firms and integrate CSR into long-term strategy.
Weak Regulation and Institutional Voids	Structural barriers	weak enforcement of regulations; absence of CSR regulations; weak institutional frameworks; poor governance; legal uncertainty; corruption	A dominant barrier across the studies was the weakness of institutional structures, poor enforcement, and the absence of clear CSR-related regulation.
Low Awareness and Limited Knowledge	Cognitive barriers	lack of awareness; lack of CSR knowledge; limited understanding; awareness gaps; lack of sustainability knowledge	Many studies reported that managers and organizations often lacked a clear understanding of CSR and its strategic value.
Management Resistance and Poor Strategic Commitment	Internal organizational barriers	lack of top management support; lack of conviction; lack of commitment; focus on compliance over commitment; resistance to change	Several studies showed that CSR remains symbolic when leadership commitment is weak and CSR is not integrated into core business strategy.
Resource and Capability Constraints	Operational barriers	limited resources; financial constraints; implementation capacity; small firm limitations	Especially in SME contexts, limited financial and human resources hindered the implementation of substantive CSR practices.
Cultural and Contextual Resistance	Socio-cultural barriers	cultural resistance; diverse interpretations of CSR; philanthropic focus; mistrust in the legal system	The literature also suggests that cultural understandings of CSR—often centered on philanthropy—can limit broader strategic and sustainability-oriented adoption.

cient or non-existent then most of the time, the organisations performing CSR initiatives will do so freely rather than being forced into this type of action. From an Institutional Theory perspective, these findings indicate that CSR adoption is shaped by coercive, normative, and mimetic pressures. sectoral analysis, and contextual influences.

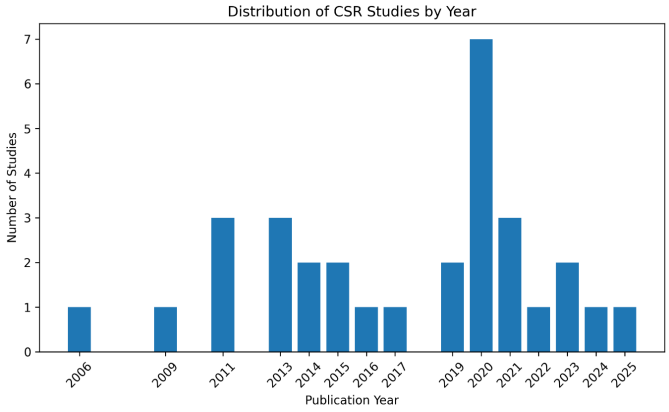


Figure 5 Distribution of Reviewed CSR Studies by Publication Year

Coercive pressures arise from government regulations, legal requirements, and reporting obligations; normative pressures are associated with professional standards, international guidelines, and expectations regarding responsible business conduct; and mimetic pressures emerge when firms imitate competitors or organisations perceived as successful. However, the uneven regulatory environments across MENA countries suggest that institutional pressures do not operate uniformly. Where enforcement is weak or CSR expectations are unclear, institutional pressure may encourage only limited or symbolic forms of CSR adoption.

4.2 Reputation and Competitive Advantage as Strategic Motivations

The analysis reveals a number of common themes related to adopting CSR: (1) building reputations; (2) positioning competitively; (3) developing stakeholder loyalty; (4) enhancing the corporate image (brand reputation); (5) developing stakeholder confidence (trust); and (6) increasing the company's market share. Many of the firms included in the studies reviewed consider CSR to be a strategic opportunity for enhancing corporate identity and improving the overall reputation of the firm.

CSR-related activities are commonly associated with improved customer loyalty, brand awareness and stronger long-term relationships with external stakeholders (Omidvar & Deen, 2025). Companies are beginning to realise that practising responsible behaviour can add to a company's long-term competitive advantages, as companies are able to position themselves differently from their competitors, thereby reinforcing positive corporate identities.

The literature concerning CSR and corporate performance indicates that CSR initiatives are directly correlated to improvements in product quality, customer retention and corporate competitive advantage (Omidvar & Lopes, 2025). As a result of these findings, there is growing recognition among companies that CSR is no longer simply viewed as a charitable activity but rather as a strategic investment that generates tangible benefits to the company.

Thus, many companies within the MENA region are looking to strengthen their corporate identity but are also looking to improve the economic performance of their organisations through socially responsible practices.

4.3 Internationalization and Global Pressures

Another prominent theme noted in these studies is the effect of globalization and global institutional pressures. There has been increased pressure on firms from within the MENA region to adopt international standards of CSR, code of practice and sustainability practices as they have become better integrated into global capital markets.

With the growth of globalization, the roles of multinational corporations; international supply chains and global regulations have been expanded to include influencing the behavior of companies. Companies seeking access to international markets, partnerships with foreign companies will find themselves placed under pressure to find means to comply with international CSR standards & sustainability frameworks.

As evidenced by the aforementioned organisations, international organisations such as global compacts, international codes of conduct and industry-specific frameworks were often referenced in the literature

reviewed as significant contributors to the CSR adoption process. These frameworks operate to establish normative expectations for organisations to adopt and implement their behaviours to comply with the globally accepted standards of social & environmental responsibility.

Furthermore, through their experience in international markets, organisations have developed organisational learning and knowledge transfer enabled by their exposure, to apply CSR practices that have been previously implemented successfully in other countries/industries. Thus, the globalisation phenomenon has served to function as both a source of exogenous pressure, as well as a means of transferring CSR norms & practices throughout the MENA region.

4.4 Stakeholder and Ethical Motivations

The research found that ethical consideration and higher stakeholder expectation played a major role in encouraging companies to adopt CSR practices. Many found that CSR was closely linked to the moral obligation of the company towards the community or society at large and the environment.

Most companies use CSR as a way to respond to the expectations of various stakeholder groups (employees, communities, customers, and civil society) and many view CSR as a means to help develop the community, protect the environment and enhance the welfare of society.

As it relates to MENA countries, ethical reasons for CSR can often be linked to the culture and religion of each country as they are usually based upon a belief in helping others, social connectivity and working for the good of the community. As such, many of the CSR activities in the MENA region include charitable giving, community outreach programs, and activities designed to improve the quality of life of those within the community.

Although ethical reasons can play a significant role in encouraging companies to adopt CSR, the literature also shows that companies very often limit their CSR to charitable giving, while not integrating it with their larger corporate strategy.

These findings are consistent with Stakeholder Theory, which views CSR as a response to the expectations and interests of groups that affect or are affected by organisational activities. The reviewed studies indicate that stakeholder expectations extend beyond shareholders to include employees, customers, local communities, investors, civil society organisations, and public institutions. However, the findings also suggest that stakeholder influence varies across national and organisational contexts. In some cases, stakeholder pressure encourages broader social and environmental engagement, whereas in other cases CSR remains concentrated on philanthropy and community support without being integrated into wider stakeholder-oriented governance practices.

4.5 Organizational Learning and Strategic Integration

Related to the literature on CSR, the issue of organizational learning and its link to the influence of strategic integration in implementing successful CSR initiatives has been discussed. The literature has indicated that if CSR practices were to be embedded in organizations through long-range strategic planning and the process of learning, then those organizations would exhibit greater levels of CSR acceptance and retention (Omidvar & Deen, 2024).

In addition, companies that have the opportunity to learn from their peer organizations, from internationally recognized organizations, or from examples of best practice tend to develop greater capacity to implement their CSR expectations effectively. Learning through organizational entities assists in developing internal capabilities necessary to facilitate integration of CSR principles into an organization's operational and management processes. While the literature reveals that there are instances where an organization's CSR initiatives are strategic in nature; the authors also indicate that in other instances, CSR activities within the organization remain fragmented or disjointed from traditional strategic objectives, thereby limiting their impact and sustainability.

4.6 Institutional Voids and Weak Regulatory Environments

Although there were numerous reasons driving CSR adoption identified through the research, there were barriers that limited the success of CSR implementation through structural factors in the MENA region. Someof the structural barriers identified were primarily due to institutional weaknesses and regulatory deficiencies.

The many studies performed found that firms are disincentivised from adopting a comprehensive CSR strategy because there is either a weak enforcement of rules and regulations, poor legal structure or issues with governance.

Another issue with having limited serviceable institutional voids is that it creates uncertainty in relation to CSR standards and expectations. Therefore, many organisations' fragmented and inconsistent CSR implementations are also caused by these structural limitations.

4.7 Limited Awareness and Knowledge of CSR

The lack of knowledge and understanding of CSR among leaders and stakeholders is a key impediment to CSR engagement in many regions. Numerous studies have illustrated how managers from various companies are often unable to define basic principles related to CSR, sustainability frameworks or the potential strategic benefits emanating from CSR initiatives.

A lack of knowledge around CSR has created considerable confusion among organizations as to the real value of implementing responsible governance practices; many see CSR as merely a charitable contribution from a corporation (not as a comprehensive strategy for corporate governance). Thus, the result is that some companies' CSR efforts are very limited in scope and do not effectively contribute to the overall health of the organization.

Additional awareness through educational opportunities, training programs and collaborative knowledge transfer between organizations is needed to promote the development of CSR engagement in the region as a whole.

4.8 Managerial Resistance and Lack of Strategic Commitment

At the organisational level, the main challenge concerns the extent to which senior managers recognise CSR as a strategic priority and provide the leadership required for its implementation. In practice, this limits the extent to which a company is able to apply CSR through limited support or lack of commitment from senior executives as to whether CSR should be integrated into strategic decisions (Omidvar & Deen, 2023).

Through this, we see the CSR initiatives being treated as either symbolic or compliance types when the view of senior management is one of peripheral rather than priority strategic activity. Limitations to substantive implementation of CSR also exist due to resistance to change, multiple competing business priorities and short-term profit motives.

It will therefore require senior executive leaders demonstrating commitment and strategic alignment for CSR initiatives to be built as part of the companies' organisational structures and decision-makings.

Legitimacy Theory further helps explain why CSR activities may be adopted symbolically rather than substantively. Organisations may use CSR reporting, charitable activities, or visible community initiatives to maintain legitimacy among regulators, investors, customers, and the wider public. Nevertheless, the reviewed evidence suggests that symbolic adoption is more likely when CSR is weakly enforced, insufficiently understood, or disconnected from organisational strategy. Substantive CSR implementation requires the internalisation of CSR principles within decision-making, resource allocation, stakeholder engagement, and long-term organisational planning.

4.9 Resource Constraints and Operational Limitations

Resource constraints represent an organisational and operational barrier to the implementation of CSR. The reviewed studies suggest that limited financial, human, and technical resources are particularly important in smaller firms and organisations operating under financial pressure. These constraints may lead firms to prioritise short-term operational

survival over investments in monitoring systems, employee development, stakeholder engagement, and long-term sustainability initiatives (Omidvar & Gigauri, 2026).

CSR often requires investing in systems that will allow them to monitor that they are acting sustainably and engage with their community. Organizations with limited resources may, therefore, focus on meeting their operating costs in the short term, as opposed to long-term sustainability initiatives.

For organisations in the MENA, this means that a lot of organisations are faced with challenges implementing an expansive CSR programme due to resource limitations.

4.10 Cultural and Contextual Influences

The findings suggest that cultural context is important in influencing CSR. In many cases, CSR was examined mainly as charity, with little regard for strategic sustainability.

Social solidarity and cultural norms that emphasize charity can encourage charitable activities, but they can also limit the understanding of CSR in the way it relates to environmental sustainability, corporate governance, and engaging stakeholders.

Different cultural expectations in different countries create variations in the understanding and implementation of CSR. Therefore, it is essential to adapt CSR models to fit the local socio/cultural context rather than using a standard model universally.

Taken together, the three theoretical perspectives provide complementary explanations of the findings. Institutional Theory explains how regulations, governance arrangements, international standards, and wider institutional pressures shape the conditions for CSR adoption. Stakeholder Theory clarifies how relationships with employees, customers, investors, communities, and other stakeholder groups create expectations for responsible behaviour. Legitimacy Theory explains why firms may adopt CSR to gain, maintain, or repair social and organisational legitimacy, including through symbolic forms of engagement. The findings therefore suggest that CSR adoption in MENA cannot be adequately explained by any single theoretical perspective. Instead, CSR practices emerge from the interaction between institutional pressures, stakeholder expectations, and organisational efforts to secure legitimacy within diverse national and socio-cultural contexts.

5. CONCLUSION

By synthesizing 31 empirical studies through a thematic literature review, this study systematically delineates the multi-level determinants of CSR adoption across the MENA region. The core synthesis reveals a critical paradox: while global market integration, governance reforms, and strategic reputation-building increasingly drive CSR commitments, substantive implementation remains severely constrained. Key impediments include fragmented regulatory enforcement, managerial knowledge deficits, resource constraints (particularly among SMEs), and an enduring decoupling between symbolic adoption and substantive organizational action. Crucially, the findings underscore that CSR in the MENA context remains predominantly anchored in discretionary philanthropy and sociocultural charity rather than institutionalized sustainability strategies.

These findings offer pivotal implications for policymakers, corporate leaders, and international bodies. Institutional authorities must shift from fragmented or voluntary guidelines toward robust, enforced sustainability reporting standards. Concurrently, business leaders need to decouple CSR from mere charitable traditions, strategically embedding sustainability metrics into corporate governance and core operational models to mitigate greenwashing risks.

Future research should move beyond macro-level conceptualizations by deploying primary empirical methods, such as cross-country comparative designs, qualitative case studies, and quantitative evaluations, to examine underrepresented MENA jurisdictions and assess how emerging global ESG frameworks reshape corporate accountability in the region.

5.1 Theoretical Contributions

This research makes a contribution to the existing literature on CSR by providing an organized and comprehensive synthesis for how the drivers and barriers to CSR in the MENA region influence CSR adoption. Many previous researchers have conducted studies on CSR within an individual country or a specific sector, and this research synthesizes the previously disparate findings into one centralized regional-level conceptual understanding of how CSR practices develop and change within the institutional and sociocultural context of the various MENA economies.

The specific contribution of this review lies in bringing together fragmented evidence on CSR drivers and barriers across the MENA region and interpreting these findings through an integrated institutional, stakeholder, and legitimacy perspective. Rather than examining CSR within a single country, industry, or theoretical tradition, the review identifies common patterns across the regional literature while also recognising differences arising from national institutional conditions, organisational capacity, stakeholder expectations, and sociocultural values. Its originality therefore lies not only in summarising existing studies, but also in explaining how these factors collectively enable or constrain CSR adoption in MENA. In this way, the review provides a context-sensitive conceptual foundation for understanding CSR in a region that remains less represented in mainstream CSR theorising (Jamali & Neville, 2011; Visser, 2008).

To begin, this research expands upon CSR research by providing an integrated analysis of the various theoretical perspectives of CSR (in this case, Institutional theory, Stakeholder theory, and Legitimacy theory) and how these theories interact to determine the dynamics of CSR adoption in the MENA region. The findings indicate that CSR practices in the MENA context are not fully explained by using one theory alone; rather, CSR is impacted by a combination of institutional pressures such as; regulatory frameworks, governance structures, and international standards plus stakeholder pressures, such as; customers, investors, and the community, as well as the legitimacy-seeking behaviour of firms in emerging markets. This study provides a comprehensive understanding of how external and internal pressures/drivers of motivation interact with each other to shape CSR behaviour.

Secondly, the study provides a theoretical contribution by discussing the impact of socio-cultural and religious factors on the implementation of CSR practices. The previous studies on CSR in Western countries primarily depict CSR as being strategically or legislatively legitimate. Conversely, CSR in the MENA region tends to be more associated with cultural norms, social expectations, and values embedded in Islamic principles like social justice, charities (i.e., zakat), and community support. By recognizing that contextual influences exist and are significant, one can broaden their understanding of CSR from a theoretical perspective as it shows how global definitions of CSR are understood and enacted differently across cultural contexts.

Additionally, this study develops a framework for categorizing the forces behind CSR and obstacles to it across institutional, organizational, and cultural dimensions. This framework adds to the CSR literature by making clearer how various elements interact to create obstacles to CSR implementation, or facilitate CSR implementation. In particular, the study underscores an ongoing disconnect between the engagement of business entities with CSR symbolically and substantively, due to an overall lack of institutional enforcement, low organizational capacity, and differences in stakeholder pressures across the MENA region.

This research synthesizes empirical evidence from multiple studies to expand and apply existing CSR theory into the context of emerging economies, which have significantly different institutional environments, governance systems, and socio-economic contexts than what is typically studied in mainstream CSR research. As such, this study can add value to the ongoing efforts to further develop CSR theories that are contextually relevant and globally inclusive in terms of developing and transition economies.

In addition, the theoretical insights produced from the study can be used to create a conceptual framework for future research that explores the complicated institutional, cultural, and organizational factors that affect CSR practices in the MENA, as well as other emerging economies.

5.2 Practical Contributions

Besides its theoretical contributions, this research produces a number of contributions for stakeholders like policymakers and business leaders involved with CSR practices in the MENA region. By identifying the key

drivers and barriers to the adoption of CSR, the study's results also provide organizations and institutions with critical information that can enhance their success in implementing responsible business practices.

The results indicate that the involvement of government institutions and regulatory frameworks is very important for stimulating the adoption of CSR initiatives in the MENA region. Hence, policymakers can enhance CSR as part of their implementation by developing more explicit regulatory guidelines, promoting transparency, and incorporating sustainability into their overall national economic and/or development strategy. Supportive environments such as CSR reporting standards, sustainability plans, and incentives for implementing responsible business practices should induce firms to move beyond symbolic CSR engagement into substantial CSR initiatives with concrete measures of success.

The study also presents some asset managers and operational stakeholders who would like to conduct CSR strategy as per corporate governance. As such, their findings suggest that CSR initiatives are most effective when they align with overall organizational goals or have a footprint in the governance framework. Consequently, managers are encouraged to integrate CSR into long-term planning, create awareness/training initiatives, and build an organisational culture that promotes sustainable and ethical decision-making.

Finally, the findings indicate that engagement of interested parties will assist in achieving desired CSR outcomes within firms located in the MENA territories. Accordingly, firms should seek to build relationships and establish dialogue with interested parties, including consumers, employees, communities, and non-governing bodies, to further develop an understanding of community needs/social expectations; and by doing so, create CSR initiatives that are more relevant, effective, and aligned with social needs/priorities; and as such, improve organizational performance.

The results emphasize that raising awareness of and participation in social corporate responsibility is very important for small- and medium-sized companies that might not have the financial means, workforce, or understanding of how to implement or what they should implement. Providing educational programs, workshops for the industry to participate in and cooperation among universities, business groups, and government agencies will assist in developing these companies' capabilities of thereby increasing the number of businesses that implement socially responsible and sustainable practices.

Furthermore, the findings indicate that organizations should look to implement strategic, and sustainable (long-term) forms of social responsibility by developing a CSR strategy that incorporates ESG factors and use them to complement their overall company strategies. By doing so, companies can: promote their business by contributing to the social development of their communities; improve their competitive advantage and reputation; and develop long-term resilience as an organization.

The results of this study provide practical information to provide guidance for policymakers, business leaders, and institutions on how to help promote CSR adoption and sustainability-focused business practices in MENA.

5.3 Limitations of the Study

While this study provides a comprehensive synthesis of CSR drivers and barriers across the MENA region, several methodological and contextual limitations should be acknowledged.

Foremost among these is the uneven geographical distribution of the existing empirical literature. A substantial proportion of the 31 synthesized studies disproportionately focuses on a select group of economically dominant jurisdictions, most notably Gulf Cooperation Council economies (e.g., UAE, Saudi Arabia) and a few North African nations (e.g., Egypt), while other emerging, politically volatile, or less-industrialized MENA nations remain markedly underrepresented. Consequently, the findings may not fully reflect the institutional nuances and socio-economic heterogeneity characterizing the entire region.

Additionally, this review is inherently bounded by the inclusion of secondary literature published primarily in peer-reviewed English-language outlets, potentially omitting context-rich empirical evidence documented in local languages (such as Arabic or French) or government and gray literature. Finally, given that a considerable segment of the reviewed studies relies on self-reported corporate disclosures or perceptual cross-sectional surveys, the synthesized findings may carry inherent biases related to social desirability and symbolic reporting. Addressing these spatial and methodological imbalances offers a fruitful avenue for subsequent empirical inquiries.

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