

Global and Local Corporate Social Responsibility Reporting: A Case Study of a Multinational Corporation Subsidiary Operating in Egypt

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Doctor of Philosophy

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THESIS SUMMARY

This study utilises an in-depth qualitative single case study that mobilises 3 tools to collect data: (a) semi-structured interviews, (b) document analysis, and (c) participant observation. By studying ALPHA Egypt as a subsidiary of the oil and gas MNC ALPHA, the study seeks to answer three key questions: How do certain contextual factors influence ALPHA Egypt's CSR activity and reporting practices? How does ALPHA formulate its global CSR reporting practices? and whether ALPHA Egypt performs a role in this process? Drawing on Actor-network Theory (ANT), the study provides a new perspective on global versus local themes that dominate the CSR reporting literature in developing countries contexts. Through the lens of Bruno Latour, ANT offers a comprehensive worldview that enables tracing of CSR reporting practices between human and non-human actors, thereby unveiling a dynamic and multi-directional network. Furthermore, ANT reveals that CSR reporting practices flow through an aligned network based on impact, which transforms local CSR activity into global best practices through a series of translations. The main findings show that: 1-ALPHA Egypt contributes towards ALPHA global CSR reporting practices through "Best Practices" selection. 2- The selection process reveals that is based on impact, originated from a CSR activity that addressed the local needs. This clearly indicates that global best CSR reporting practices are not limited to developed countries frames. 3- ALPHA global online portal is an important actant that enables the dynamic flow of CSR reporting practices between ALPHA and its subsidiaries, framing their communications through a durable network. 4- Alignment of actors is key in producing an impactful CSR activity and reporting practices. This was evidenced in ALPHA Egypt's translation of ALPHA's policies and guidelines which in turn enabled the enrolment and mobilisation of local actants to achieve this impact. Furthermore, the study argues that ALPHA Egypt ability to enrol and mobilise local actants was in part triggered by increased awareness of CSR in Egypt. Finally, this study suggests that ANT provides an invaluable insights of the MNC-subsidiary CSR relationship, in light of increased awareness in developing countries. The main study limitations: 1- single case study 2-lack of ANT application in related CSR studies, making findings difficult to generalise. However, they provide opportunities for future research which could include more than one geographical location and include more than one company.

Key words: CSR Reporting practices, Egypt, Actor-network theory, Best practices.

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Table of Contents

Chapter One: Introduction	13
1.1 Introduction	14
1.2 Research Background	14
1.3 Research Motivation	16
1.4 Research Aims and Objectives	19
1.5 Research Methodology and Theoretical perspective	20
1.5.1 Research Methodology	21
1.5.2 Actor-Network Theory Perspective	22
1.6 Thesis Structure	24
Chapter 2: Context	29
2.1 Introduction	30
2.2 Historical and Political Context	30
2.2.1 Modern Egypt Political History	31
2.2.2 Modern Egypt Regional Influence	32
2.3 Economic context	33
2.3.1 Agricultural Economy	34
2.3.2 Socialist and nationalist Economic Overhaul	34
2.3.3 War Economy	35
2.3.4 Economic Reform and Free Market Economy	35
2.3.5 Post 2011 Economy	36
2.3.6 Economic Outlook	37
2.4 Socio-cultural Context	37
2.4.1 Demographics	37
2.4.2 Religion	38
2.4.3 Culture	38
2.4.4 Social Justice and Equality	39
2.5 Environmental Context	40
2.6 CSR in Egypt	41
2.7 Introduction to the Case Study Organisation – ALPHA	45
2.8 ALPHA’s Subsidiary in Egypt	47
2.9 Conclusion	48
Chapter 3: Literature Review	50
3.1 Introduction	51
3.2 An overview of CSR	52

3.2.1 CSR and CSR Related Terms.....	53
3.3 CSR Reporting Practices in Developed countries.....	55
3.4 CSR Reporting Practices in MNCs.....	56
3.5 CSR reporting practices in Developing Countries	58
3.6 Progression Through MNCs’ Subsidiaries.....	64
3.6.1 Absence and Presence	66
3.6.2 Limited Implementation	70
3.6.3 Duality	74
3.6.4 CSR Hybridity	78
3.7 Conclusion	81
Chapter 4: Theoretical Framework.....	84
4.1 Introduction	85
4.2 CSR Theoretical frameworks	85
4.2.1 Stakeholder Theory	88
4.2.2 Legitimacy Theory.....	89
4.2.3 Institutional Theory.....	90
4.3 Recent Adopted Theories.....	91
4.4 Actor-Network Theory (ANT).....	95
4.4.1 Overview of ANT	95
4.4.2 ANT Language.....	98
4.4.3 ANT View of the Social	100
4.4.3.1 Non-human Actors and Agency	101
4.4.3.2 Flat Global and Local.....	102
4.4.4 ANT in accounting.....	103
4.4.5 ANT adoption in CSR research.....	108
4.5 ANT and CSR reporting practices.....	110
4.6 Applying ANT to ALPHA.....	112
4.7 Concluding Remarks.....	118
Chapter 5: Research Methodology	120
5.1 Introduction	121
5.2 Methodological Approach and Philosophical Assumptions	121
5.2.1 Ontology	122
5.2.2 Epistemology	122
5.3 Research Design.....	124
5.3.1 Research Method – Single Case study	124

5.3.2 Case Studies in CSR Literature	126
5.3.3 Advantages and Disadvantages of Case Study.....	127
5.3.4 MNC selection for the Case study	129
5.4 Data Collection Methods.....	130
5.4.1 Document Analysis	131
5.4.2 Participant Observation.....	132
5.4.3 Semi-structured Interviews	135
5.4.3.1 Interviewees Selection Process	137
5.4.3.2 Preparing Interview Questions.....	139
5.4.3.3 Interview Processes	140
5.5 Data Management and Processing.....	141
5.6 Ethical Considerations	144
5.7 Final Remarks.....	144
Chapter 6: Factors Influencing CSR Reporting Practices at ALPHA Egypt.....	146
6.1 Introduction	147
6.2 Background on CSR reporting in ALPHA Egypt	148
6.3 Headquarters Influence on ALPHA Egypt.....	149
6.3.1 Strategy level.....	150
6.3.2 Operational level.....	151
6.3.3. Communication level.....	152
6.3.4. Global Online Portal level.....	153
6.4 Egyptian Government Influence on ALPHA Egypt.....	155
6.5 NGO's Influence on ALPHA Egypt.....	158
6.5.1 Local NGOs.....	158
6.5.2 International NGOs.....	161
6.5.3 Competitors Influence.....	162
6.6 ALPHA Egypt Internal Influence	164
6.6.1 CSR as a Business Philosophy	164
6.6.2 CSR as an Investment	166
6.6.2.1 Forms of Investing.....	167
6.6.3 CSR Activity Management	168
6.6.4 Aligning Global and Local Directions	170
6.7 Concluding Remarks.....	171
Chapter 7: CSR Reporting Practices at ALPHA Egypt	173
7.1 Introduction	174

7.2 Reporting Motives at ALPHA Egypt.....	174
7.3 Selecting an Impactful Project	175
7.3.1 Developing the Project	175
7.3.2 Expanding the Project.....	176
7.3.2.1 NGO Adoption	177
7.4 Communicating Across ALPHA	178
7.5 CSR Reporting Practices	181
7.5.1 Reporting Locally	183
7.5.1.1 Measurable Results	183
7.5.1.2 Multiple Reporting Outlets.....	184
7.5.1.3 Prioritisation of Projects	185
7.5.1.4 Reporting Process	186
7.5.2 Reporting Globally	186
7.5.3 Best Practices	188
7.5.3.1 Social Media Reporting.....	190
7.5.3.2 Oil Spill Exercise.....	191
7.5.3.3 Stem Programmes	192
7.6 Reporting Impact.....	194
7.7 Concluding Remarks.....	196
Chapter 8. Analysis and Discussion	198
8.1 Introduction	199
8.2 Contextual Factors and CSR Reporting Practices	203
8.2.1 ALPHA Influence	204
8.2.2 Government Influence.....	207
8.2.3 NGOs Influence	210
8.2.4 Competitors Influence.....	213
8.2.5 ALPHA Egypt Internal Influence	214
8.3 CSR Reporting Practices	219
8.3.1 Best Practices	221
8.3.2 Aligning Global and Local.....	224
8.3.3 Formation of the Network	226
8.4 Concluding Remarks.....	228
Chapter 9: Summary and Conclusion	231
9.1 Introduction	232
9.2 Key Research Findings.....	232

9.2.1 Contextual factors and CSR Activity.....	233
9.2.2 Best practice and ALPHA’s network.....	236
9.3 Research Contributions	239
9.3.1 Contribution to Corporate social reporting Literature	239
9.3.2 Theoretical Contributions.....	242
9.3.3 Policy Implications	244
9.4 Research Limitations and Future Research Directions	246
References	249
Appendices	272
Appendix A: Confirmation of Ethical Approval	273
Appendix B. The participant information sheet	275
Appendix C: Proposed Interview Procedure for All ALPHA’s Staff	279
Appendix D. Consent form	281
Appendix E. Participant Information Sheet (Interviews).....	282
Appendix F. Participant Information Sheet (Observations)	285

List of Abbreviations

ABC	Activity-Based Costing
AME	Arab Middle East
ANT	Actor-Network Theory
BSC	Balanced Scorecard
CEO	Chief Executive Officer
CIA	Central Intelligence Agency
ECRC	Egyptian Corporate Responsibility Centre
EEAA	Egyptian Environmental Affairs Agency
ERP	Enterprise Resource Planning
CSR	Corporate Social Responsibility
GDP	The gross domestic product
GRI	Global Reporting Initiative
IMC	Industrial Modernisation Centre
ISO	International Organisation for Standardisation
KPIs	Key performance Indicators
MENA	The Middle East and North Africa region
MNC	Multinational Corporations
MSS	Ministry of Social Solidarity
NEAP	National Environmental Action Plan
NGO	Non-governmental organisation
OECD	The Organisation for Economic Co-operation and Development
PR	Public Relations
SEA	Social and Environmental Accounting
TNC	Transnational Companies
UN	United Nations
UNCAC	United Nations Convention against corruption
UNDP	United Nations Development Programme
UNGC	United Nations Global Compact
UNODC	United Nations Office on Drug and Crime
UN SDG	United Nations Sustainable Development Goals
WTO	World Trade Organisation

List of Tables

Table 1. Absence and presence of CSR reporting practices in developing countries	73
Table 2. Limited implementation of CSR reporting practices in developing countries.....	77
Table 3. Duality of CSR reporting practices in developing.....	81
Table 4. Hybridity of CSR reporting practices in developing countries.....	84
Table 5. List of Participants Interviewed at ALPHA Egypt	144
Table 6: Example of How Collected Data is Themed	150

List of Figures

Figure 1. Diagrammatic Representation of Chapters	27
Figure 2. Contextual Factors Influencing ALPHA Egypt	122
Figure 3 ALPHA SDGs contributions	155
Figure 4 ALPHA’s policies and guidelines	156
Figure 5 ALPHA’s CSR strategy	157
Figure 6 Operations and Communication within ALPHA	161
Figure 7 Communication through the global online portal	161
Figure 8 Egyptian government recognition of ALPHA Egypt CSR activity impact.....	164
Figure 9 Regional network of NGOs in the MENA region.....	168
Figure 10 ALPHA’s partnership with a Global NGO	169
Figure 11 ALPHA Egypt’s partnership with a local company	170
Figure 12 ALPHA Egypt CSR philosophy	172
Figure 13 ALPHA Egypt CSR reporting on in-kind donations 1	173
Figure 14 ALPHA Egypt CSR reporting on in-kind donations 2	175
Figure 15 ALPHA Egypt CSR reporting on impactful projects 1	176
Figure 16 ALPHA Egypt CSR reporting on impactful projects 2	186
Figure 17 Global online portal business-wide capabilities	188
Figure 18 ALPHA’s global community contribution by category in 2021.....	190
Figure 19 ALPHA Egypt CSR reporting on impactful projects 3	192
Figure 20 Sharing of best practices through the global online portal	196
Figure 21 ALPHA Egypt’s best CSR reporting practices 1	198
Figure 22 ALPHA Egypt’s best CSR reporting practices 2	198
Figure 23 ALPHA Egypt’s best CSR reporting practices 3	200
Figure 24 ALPHA Egypt’s best CSR reporting practices 4	201
Figure 25 ALPHA Egypt’s best CSR reporting practices 5	202
Figure 26 Flow of CSR Reporting Practices within ALPHA Egypt’s Network..	239

Chapter One: Introduction

1.1 Introduction

This study presents a thorough analysis of the Corporate Social Responsibility (CSR) reporting practices of an oil and gas multinational corporation (MNC), henceforth ALPHA, with a focus on its subsidiary which operates in Egypt. This study represents an attempt to understand how MNCs formulate their global CSR reporting practices. Further, it attempts to investigate whether, and how, could CSR reporting practices and reporting of corporate subsidiaries affect shaping corporate global CSR reporting. The remainder of this chapter flows as follows: Section 1.2. presents the research background. Section 1.3. discusses the research motivation. Section 1.4. lists and explains the research objectives. Section 1.5. presents the research methodology, data collection methods, and theoretical framework. Lastly, the structure of this thesis is provided in section 1.7.

1.2 Research Background

According to Owen (2008), corporate social responsibility is a broad term that labels the practice by which a firm account for and reports on issues/ subjects beyond economic performance. Because of the significant impact that CSR can have on corporate performance and value, the last few decades experienced a growing interest in corporate social responsibility among academicians and corporate practitioners. In the academic arena, researchers have been extensively studying the policies and practices of CSR and its reporting in addition to the outputs of these practices and policies (Gray, 2013; Owen, 2014; Thomson et al., 2014; and Belal and Owen, 2016; Cho et al., 2015b, Patten, 2015, Contrafatto, 2014). This academic interest has been accompanied by an increasing organisational and professional interest. For example, Unerman and Chapman (2014) investigate the response to the academic evidence and public awareness of the unsustainability of human activities.

Academic research on CSR has experienced a shift in focus. While the earlier research focused on studying the patterns and content of the social and environmental disclosures (see, for example, Adams

and Harte, 1998, Adams and McPhail, 2004, Gray et al., 1995b, Gray et al., 1995a, Campbell, 2000), the more recent research shifted to investigating the organisational dynamics and internal practices of corporate social reporting (Contrafatto, 2014). In contrast, very little interest has been paid to understanding the organisational practices that underlie corporate social reporting (Adams and Larrinaga-Gonzalez, 2007). According to Contrafatto (2014) and O'Dwyer and Unerman (2016), the theoretical and sociological framework of the organisational effects of corporate social reporting remains largely underspecified. What complicates this problem (the lack of understanding of organisational aspects of CSR reporting) further, is the fact that CSR is a voluntary practice that is largely affected by the context of social accounting studies (Tilt, 2016). For example, Cowen et al., (1987) and Guthrie and Parker (1990) suggest that social accounting is affected not only by internal organisational dynamics but also by contextual factors. Because of the stark contextual difference between the developed and the developing economies, researchers in social accounting who study CSR reporting in developing countries recognise the importance of developing unique conceptual frameworks that can fit the unique CSR reporting practices in such countries (Belal and Momin, 2009, Tilt, 2016, Gray et al., 2009).

A similar argument was made by Adams et al. (2007) who call for researchers in social accounting to study 'real life' which necessitates paying close attention to the social accounting context. The same call was made by Hopwood (2009) to study 'accounting in action. Recently, researchers in social accounting realise the importance of adopting novel conceptual frameworks to understand the increasingly complex CSR reporting and the pressing need of understanding 'how' and 'why' social accounting develops (Unerman and Chapman, 2014, O'Dwyer and Unerman, 2014, O'Dwyer and Unerman, 2016).

Although there has been a recent increase in the pace of research that examines developing countries' context, including MNCs' subsidiaries. Research on the effect of CSR reporting practices by subsidiaries on the global CSR reporting practices of MNCs is still lacking. This topic is an important area of study

and further research is needed to better understand the relationship between global and local CSR reporting practices within an MNC. This study aims to contribute to this body of research by examining the global and local CSR reporting practices within an MNC's subsidiary that operates in Egypt.

1.3 Research Motivation

Recently, researchers in social accounting have been calling for more probing into social accounting to better understand its dynamics and field practices (Gray, 2002; Hopwood, 2009; O'Dwyer and Unerman, 2016; Owen, 2008a). Given these calls, some researchers have studied the motivation, practices, and stakeholder perspective of CSR reporting (Belal and Roberts, 2010; Sharmin et al., 2014), while others focus on the impact of CSR reporting on varying groups of stakeholders (Killian and O'Regan, 2016). In addition to the extensive research on CSR practice and reporting in developed countries, researchers have been calling for studying CSR practices and reporting in developing countries (Belal and Momin, 2009, Belal et al., 2013, Jamali et al., 2017). In response, several empirical studies investigate the patterns and content of the disclosed social accounting materials, while others investigate the organisational dynamics and internal practices of corporate social reporting (Jamali et al., 2017, Belal et al., 2013).

However, the overwhelming majority of the abovementioned research on CSR reporting in developing countries adopted a framework in which multinational corporations (MNCs) are the main contributing factor in the spread of CSR reporting practices throughout the globe in general (Gjølberg, 2009, p.10) and the developing world in specific. According to that framework, the transmission of CSR reporting from MNCs to firms operating in developing countries happens through two main avenues. First, through international trade, where businesses in developing countries are forced to comply with the CSR reporting standards of the foreign buyers' supply chain (Belal et al., 2015; Belal and Owen, 2007). Second, the aforementioned transmission can happen through MNCs' subsidiaries in developing countries that have to abide by the CSR strategy of their parent companies (Jamali, 2006).

Researchers have investigated various aspects of CSR reporting practices in developing countries in light of global or MNCs CSR reporting practices (see for example Kamla, 2007; Jamali, 2010; Belal and Cooper, 2011; Momin and Parker, 2013; Lauwo, Otusanya, and Bakre, 2016; Alawattage and Fernando, 2017; Darrag and Crowther, 2017). However, Karmasin and Apfelthaler (2017) argue that the extant literature provides a fragmented and inconclusive understanding of MNCs' CSR reporting practices in developing countries' contexts. This study aims to explore the possibility of an MNC's subsidiary involvement in global CSR reporting practices as well as how an MNC decide on best CSR reporting practices. The findings of this study aim to provide insights and motivation for future studies to explore the same possibility in different contexts. This study contributes to CSR reporting literature on MNCs Subsidiaries in a developing country context, namely Egypt as well as to present the case of detailing how an MNC formulates its best CSR reporting practices.

Several reasons trigger the need for further investigation, and possibly revision, of the current framework of how global CSR reporting of MNCs is framed and developed over time.

First, the current trend, which focuses solely on the transmission of CSR reporting from developed to developing countries seems significantly undermines the possible influence of CSR reporting practices of developing countries on the global CSR strategies of their parent firms. For example, several MNCs' adopt CSR reporting guidelines from international initiatives such as GRI and the UN global compact, where a sizable number of both emerging and developing countries are part of the UN global compact (Brown et al., 2018). These global CSR reporting initiatives are inevitably affected by practices both in developing and developed countries (Jamali et al., 2020, p.8). According to Muller (2006), developing countries contribute to such global CSR initiatives through MNCs' subsidiaries in what can be labelled "upward harmonization". A similar conjecture was made by Miska, Witt, and Stahl (2016), who claim that global CSR reporting practices are no longer influenced only by developed countries' CSR reporting practices

and that Chinese MNCs do invest in both developed and developing world countries. In addition, Recently, several MNCs relocate their headquarters from developed to developing countries (Sorour et al., 2020, p.1065), which would intuitively mean that global CSR reporting practices are no longer subject to the sole influences of developed countries' practices.

Second, by definition, CSR reporting practices are not meant solely to address local needs, instead, they are fundamentally targeted toward powerful global stakeholders of the MNCs (Barsoum and Refaat, 2015; Beddewela and Herzig, 2013; Belal et al., 2015). MNCs often incorporate global practices that include goals that go beyond the specific priorities of their home countries such as eliminating poverty and hunger as part of UN sustainable development goals. While assuming that MNCs choose to place their subsidiaries that negatively impact the environment and society in countries that are vulnerable (Beddewela and Herzig, 2013), where weak institutions and regulations exist is a reality (Matten and Moon, 2008, p.418), it is also important to put into perspective that it is the role of governments, NGOs, and the society at large in those vulnerable countries to push back against such negative effects (Belal and Owen, 2015).

Despite the possible role that local subsidiaries may play in shaping the global CSR reporting practices as summarised above, to the best of our knowledge, researchers in social accounting in developing countries did not examine the possibility of a role or contribution from local subsidiaries towards how global CSR reporting practices are formed within MNCs, and instead assumed the diffusion or flow from global to local contexts (Alawattage and Fernando, 2017; Jamali, 2010). This becomes an interesting topic for research since developing countries, and more specifically in the Arab and Middle East regions, can contribute to global CSR practices (Jamali et al., 2020). According to Kamla (2007), due to their rich cultural structure, the Arab and Middle East countries are in a good position to contribute to shaping global CSR reporting practices.

This study was also motivated by the selective nature of research in CSR reporting in developing countries, where certain industries and countries receive a disproportionate focus over others. For example, more research has been investigating countries with environmentally sensitive industries such as Bangladesh (see for example, Islam and Deegan, 2008; Belal and Owen, 2015; Momin and Parker, 2013) and Sri Lanka (see for example Alawattage and Fernando, 2017; Beddewela and Herzig, 2013), or countries with better data availability or access to the data (Pisani et al., 2017, p.600), especially engagement based in the form of case studies and interviews (Belal and Owen, 2007). CSR reporting practices in Egypt has seen significant changes that were mainly caused due to increased awareness among the general public (Darrag and Crowther, 2017; Sorour et al., 2020) as well as by new governmental sustainability goals (El-Bassiouny and Letmathe, 2020). Those changes include socio-cultural, economic, and political influences that make Egypt a good candidate to study the possible diffusion of CSR reporting practices from the local to the global level.

1.4 Research Aims and Objectives

This exploratory study aims to utilise an Oil and Gas MNC subsidiary, namely ALPHA Egypt, to investigate how global and local CSR reporting practices are interrelated. The study also aims to examine the process of the formation and execution of CSR reporting practices that are labelled “Best Practices”. The dynamic interaction between global and local CSR reporting practices within ALPHA Egypt is examined through Actor-Network Theory (ANT). Adopting ANT as a novel theoretical framing to the CSR reporting research is a response to provide new insights that would help in providing an alternative and perhaps a deeper understanding (O’Dwyer and Unerman, 2016; Unerman and Chapman, 2014), to what the reviewed literature produced (see for example: Abdelhalim and Eldin, 2019; Alawattage and Fernando, 2017; Barsoum and Refaat, 2015; Jamali et al., 2019; Kamla, 2007; Momin and Parker, 2013). To achieve the aim of this study, there are two main research objectives proposed:

- (1) To understand the motivations underlying ALPHA Egypt CSR activity and reporting practices.
- (2) To explore how CSR reporting practices move between the ALPHA and ALPHA Egypt, in light of the global best practices and local Egyptian context.

To better achieve the objectives of this study, the following set of sub-questions are extracted from the abovementioned main research objectives:

- 1- How do certain contextual factors influence CSR activity and reporting practices within ALPHA Egypt?
- 2- How does an ALPHA formulate its global CSR reporting practices?
- 3- To what extent does ALPHA Egypt contribute towards ALPHA's global CSR reporting practices?

1.5 Research Methodology and Theoretical perspective

Since this study aims to examine CSR reporting practices of an MNC through its subsidiary that operates in a developing country, where it attempts to provide a different view on the traditional divide between the headquarters global and the subsidiary's local. This view attempts to investigate how MNCs' CSR reporting practices are formed and the possibility of a role that subsidiaries could have in this process. To achieve such an objective, this study employs a qualitative in-depth case study which includes the use of semi-structured interviews, participant observation, as well as document analysis. Further, this study aims to flatten out the global-local divide that is normally themed in the literature. This flattening out is achieved by employing Actor-Network Theory (ANT), which has unique implications for how CSR reporting practices should be viewed in light of the spread of awareness and increased CSR reporting activity in developing countries. The first assumption includes flattening the social, as CSR reporting practices are viewed based on tracing the interactions between human and non-human actors within the network without needing to worry about ongoing power struggles between local and global forces. The second assumption relates to giving agency when it appears, irrespective of whether the actor is a human or not, which allows for a clear mapping of how CSR reporting practices would flow across the network. The third and perhaps the most important one is the process of translation, where the message flow irrespective

of the actor. Best practices in particular are key in highlighting how CSR reporting practices flow across the network, as they act as “mediators” as they cause changes to actors in the network.

1.5.1 Research Methodology

This research adopts an in-depth qualitative case study in a response to the increasing calls in the social accounting research arena for more engaging research methodologies (O’Dwyer and Unerman, 2016). The qualitative nature of this in-depth case study can provide a better understanding and insights into organisational dynamics and internal practices of the global corporate social reporting practice (Correa and Larrinaga, 2015; Gray, 2010; Contrafatto, 2014).

This study employs a case study methodology using a multinational oil and gas MNC in Egypt, ALPHA. This company was selected for varying reasons; (a) it is among the largest oil and gas companies in the world which operates on five continents, (b) the researcher was given unique access to personnel in varying departments who are involved in CSR activity which is considered a first in the case of ALPHA Egypt, and (c) the fact that ALPHA has been operating in Egypt for more than a 100 years, which places it in a position to be well established and connected to local culture.

This study employed three main data collection methods:

1- Semi-structured interviews. A total of 23 Successful interviews in this study were held with 18 ALPHA Egypt personnel who worked at 9 different departments, where they have been involved with CSR reporting practices.

2- Participant observation. The researcher for this study applies a daily log routine for observations to ensure that notes are taken to include details such as names of personnel involved in the observed event, their roles, the names of other personnel mentioned who were not present, and naturally what was being observed.

3- Document analysis. including annual reports, media releases, standalone reports, internally produced reports, and any accessible stored data either in hard copy or in digital format.

1.5.2 Actor-Network Theory Perspective

The extant literature on CSR activities and reporting has largely been rested on several theories and frameworks including stakeholder theory, legitimacy theory, and institutional theory. Due to the increasing complexity of the global CSR reporting practices, particularly when attempting to incorporate the interlinks between local subsidiaries and parent MNCs, the need arises for more dynamic and novel frameworks. Consequently, actor-network theory (ANT) is the theoretical framework that underpins this study.

ANT was developed in the 1980s by Michel Callon and Bruno Latour and other sociologists as part of the development of sociology as it was becoming a dominant stream in science and technology-related studies (Bijker et al., 2012). Gradually ANT started to spread to other fields of studies as it proved both flexible and adaptable that almost can be applied to any context` including sociology (law 1991) anthropology (Strathern, 1996), psychology (Michael, 1996), economics (Callon, 1999), and politics (Mol, 1999). According to Latour (2005), ANT serves as both a theoretical and a methodological approach to social theory, where it assumes that all things in the social and natural worlds occur in continually flowing networks of connections. The theory postulates that all types of connections exist in this network without having anything left out as it aims to avoid any social and natural divide (Barter and Bebbington, 2013).

Employing ANT as the theoretical framework for this study provides an interpretative tool that allows for tracing CSR reporting practices throughout an MNC network and how they flow and in which directions. Although ANT was not employed before in CSR reporting, it does possess a set of theoretical features that would make examining the study's research gap an interesting process. The first feature is what Latour

(2005) refers to as “flattening the social”, which refers to the ontological stance that allows for tracing the network through both human and non-human actors by the accounts made of them and that they should receive equal consideration. This concept is important for this study as it aims to remove pre-existing assumptions between the role of the MNC headquarters and its subsidiary in terms of how CSR reporting practices are formulated. Thus, removing the traditional global and local hierarchy helps to maintain focus on tracing the CSR reporting practices rather than the actors, which uncovers how they connect and interact as a network. Latour, (2005, p.205) explains it further *“The reason why it’s so important to learn how to navigate into this flattened space is that, as soon as we become better at focusing on what circulates, we can detect many other entities whose displacements were barely visible before.”*. This leads to the second feature that would enable giving agency when it occurs, where the actor could be human or non-human, which allows for a clear mapping of how CSR reporting practices would flow across the network. This is also a very important factor in this study as ALPHA’s global online portal play a key role in how CSR reporting practices are communicated within the company.

The third and perhaps the most important feature is the process of translation, where understanding how CSR reporting practices are based on best practices. Best practices in particular are key in highlighting how CSR reporting practices flow across the network, as they act as “mediators” since they cause changes to actors in the network. As mentioned earlier, this study aims at examining how CSR reporting practices flow from the local subsidiary level to the global, which is not just a two-way communication between local and global. It is rather a network flow, where best practices flow in various directions in the network after being possibly initiated by different actors in the network. This unique dynamic could be elaborated by utilising the ANT framework, where the complexities of going from local to global, and the use of information technology play an important role in deciding how and which practices flow across the network. Thus, ANT offers a new and more dynamic framework to view an ongoing phenomenon that

was not visible under mainstream theoretical frameworks that were mostly implying either explicitly or implicitly a one-way flow of CSR reporting practices from global to local (see for example Kamla, 2007; Jamali, 2010; Jamali and Neville, 2011; Darrag and E-Bassiouny, 2013; Momin and Parker, 2013; Barsoum and Refaat, 2015; Belal and Owen, 2015; Lauwo, Otusanya and Bakre, 2016; Alawattage and Fernando, 2017).

It is undeniable that CSR reporting started in western developed countries as indicated by Matten and Moon (2008) and that its adoption across various countries in the world was influenced by political, economic, and social influences, where developed countries' themes and frames are both dominant and not fitting developing countries context (see for example Kamla, 2007; Jamali, 2010). However, the time effect or the sequential progression across time is not examined. For instance, Pisani et al. (2017, p.608-609) argue that recent developments in CSR reporting in emerging countries if coupled with Asian countries' recent acquisitions of subsidiaries and investment in developed countries would ultimately change the perception of how CSR reporting practices would play out. Thus, employing ANT in this study would help shift the focus from various given factors or "black boxes" that studying did provide meaningful insights about CSR reporting in developing countries, but would not include how CSR reporting practices move along an MNC subsidiary.

1.6 Thesis Structure

Figure 1 demonstrates the structure of this thesis which consists of nine chapters. The remainder of this thesis is organised in the following manner.

Chapter two aims at providing a context where this study's empirical investigation takes place, namely in Egypt. This chapter provides a thorough discussion of the Egyptian context through its historical, political, economic, socio-cultural, and environmental domains, which provide insights into how CSR practices are influenced and developed in Egypt. This in-depth understanding of various contextual

elements and how they interact to influence CSR practices in Egypt helps improve the quality of research on CSR and its implementation in developing countries in general and the MENA region in specific.

Chapter three provides a review of the corporate social reporting research. Specifically, it summarises the development of CSR research and the most important terms in this area. Further, it summarises CSR in developing as well as developed countries with a specific focus on CSR reporting in MNCs. This chapter also sheds light on several important aspects related to CSR reporting such as duality, CSR Hybridity, and the MNCs' implementation of CSR reporting practices.

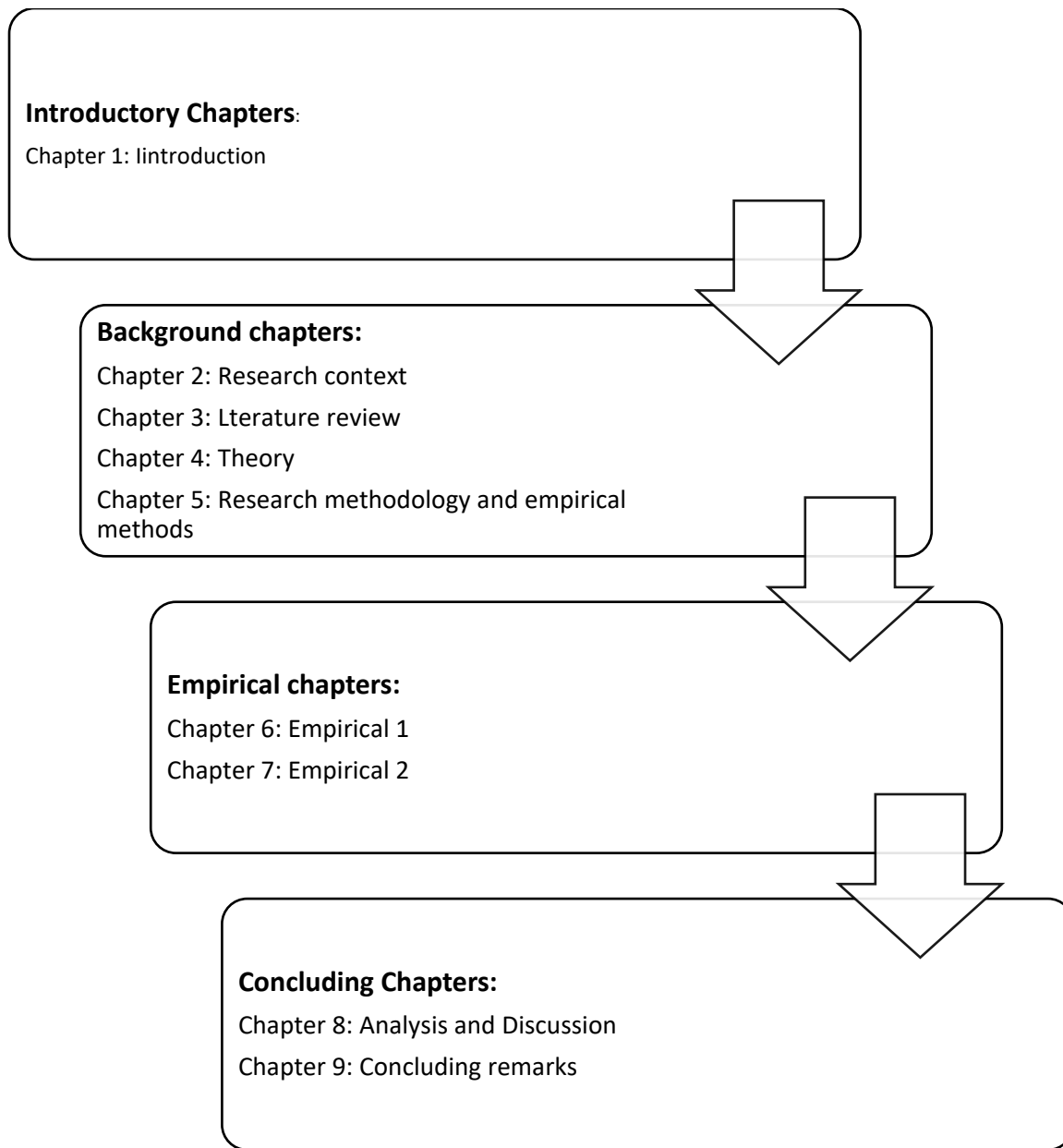


Figure 1 Diagrammatic Representation of Chapters

Then, chapter four discusses the main theoretical frameworks that researchers have been using to study CSR activities and reporting such as stakeholder theory, legitimacy theory, institutional theory as well as some of the recently adopted frameworks in the CSR context. Further, this section introduces and provides an overview of the ANT theory, its language, and main features as well as the application of ANT theory in accounting research in general and more specifically in the research on CSR and CSR reporting

practices. This chapter is concluded with a discussion of how ANT theory may help us understand the global CSR reporting practices of ALPHA, the MNC investigated in this study.

Chapter five discusses the research methodology and data collection methods employed in this study. Specifically, this chapter is composed of two main sections, where the first section explains the philosophical assumptions that underline the chosen research methodology, while the second section provides a detailed presentation of the research methods that were employed to collect the data for this study. This chapter also sheds light on some other aspects such as analytical techniques and their limitations.

The empirical analysis of this study is presented in two separate chapters (chapter six and chapter 7). Chapter six begins by providing an account on the external influences of the key actants surrounding ALPHA Egypt which includes ALPHA (headquarters), Egyptian government, local and global NGOs, and competitors. The chapter also provides detailed information on ALPHA Egypt's internal dynamics on approaching CSR activity. This chapter is concluded by discussing how ALPHA Egypt aligns the global CSR guidelines communicated through online portal with needs that match the Egyptian context.

Chapter seven provides a detailed account on ALPHA Egypt CSR reporting practices from the starting point of initiation till the reporting is made. This chapter traces how those CSR reporting practices are initiated, developed, and communicated across ALPHA network. In addition, the chapter presents how CSR reporting practices take place locally within Egypt and their subsequent "translation" Globally through ALPHA online portal to become "best practices". The chapter concludes by providing examples of ALPHA Egypt CSR reporting practices impact.

Lastly, the analysis and discussion and the concluding remarks of this study are presented in chapters eight and nine, respectively. Chapter eight aims to analyse and discuss the collected data in the previous two

empirical chapters, in light of the ANT. This chapter lists and discusses the contextual factors and CSR reporting practices as well as presenting the CSR best practices in ALPHA Egypt. Finally, chapter nine presents a summary and concluding remarks of this study. This chapter starts by summarising the study's key research findings. Then it highlights the main contributions this study makes to the CSR reporting literature as well as the theoretical contribution. This chapter is then concluded by discussing the study policy implications, research limitations, and directions for future research.

Chapter 2: Context

2.1 Introduction

This chapter aims at providing a context where this study's empirical investigation takes place, namely in Egypt. CSR practices are both understood and examined by domestic establishments' structures which differ among countries. This highlights the importance of context when it comes to understanding the complex factors that influence CSR practices (Tilt, 2016). Discussion of the Egyptian context through its historical, political, economic, socio-cultural, and environmental domains will provide insights into how CSR practices are influenced and developed in Egypt. An in-depth understanding of various contextual elements and how they interact to influence CSR practices in Egypt helps improve the quality of research on CSR and its implementation in developing countries in general and the MENA region in specific.

This chapter will be structured as follows: Historical and political context, economic context, socio-cultural context, environmental context, and CSR in Egypt. Since this study aims at exploring the role that a developing country's CSR practices could play in global CSR through the flow of practices by conducting a single case study organisation, the context will also include an MNC and its subsidiary in EGYPT, namely ALPHA. The chapter will include a discussion on ALPHA and ALPHA's subsidiary in Egypt as well.

2.2 Historical and Political Context

Egypt is among the few nations on earth that have a civilisation record that goes back to 7000 years. This rich history has always been dependent on Egypt's strategic location in the world and on its natural resources especially the Nile River, which lead to a long series of different ruling systems that changed turns as they took charge of reigning Egypt. Those 7000 years could be very briefly grouped to include: three periods of Pharaonic kingdoms, Roman and Ptolemaic ruling, the Coptic Era, and the dawn of Islam (Thompson, 2008). Islam in itself had numerous empires and ruling systems that include: the Fatimids, Ayyubids, Mamluks, Ottoman Empire, and modern Egypt during the Muhammad Ali dynasty ruling. This

later family ruling included French and British occupations, which was succeeded in a social-democratisation ruling in 1952 (Marsot, 2007).

2.2.1 Modern Egypt Political History

Muhammad Ali's dynasty ruled Egypt and Sudan as a kingdom from 1840 till 1952, which witnessed the British occupation of Egypt from 1882 till the last British soldier left in 1956. However, in the period from 1900 to 1952, Egypt's politics were characterised by activity and turbulence that was influenced by major events such as World War I, World War II, and the 1948 Arab-Israeli war. The events of this later war led to a growing dissent against the King of Egypt due to the defeat of the Egyptian army coupled with the weakened grip of the British Empire following World War II led to two major changes in the Egyptian political sphere. A group of military officers succeeded in a coup that ousted the King of Egypt and later had the British army leave as part of the 1954 treaty (Peck, Brewer, and Teeter, 2010).

In 1952, Egypt became recognised as an independent state also known as the Arab Republic of Egypt (Marsot, 2007), which is ruled by a socialist system. It was since established as a constitutional democracy founded on the concept of powers separation amongst the legislative, the executive, and the judicial divisions. While Egypt is a democracy, the government structure remained highly centralised, making the country's press hold a wide range of decision-making powers, with one political party allowed. This, in reality, is typical of the Egyptian political system as a whole, where leadership figures dominate the upper hand in decision-making. As a matter of a fact, Egypt is one of the most centralised political systems with a highly complex bureaucracy (Peck, Brewer, and Teeter, 2010).

The Egyptian political and military turbulence did not settle after the Arab-Israeli war of 1948, it progressed further till 1973. During this period, Egypt was passing through an era of political and military conflict known as the Arab-Israeli war which ended with a peace treaty in 1978 and brought about political

and economic stability to the country (Reuters, 2011a). The year 1981 marked a new era, where Egypt's political climate started with a steady pace of liberalisation opposing political parties started to appear on the political scene, accompanied by freedom of speech, media, and press (Noreng, 1997). Nevertheless, this period witnessed an equal pace of increased corruption and mismanagement of the country's resources which led to the outbreak of the Egyptian revolution in January 2011 after being ruled for 30 years by one president (Reuters, 2011b). The revolution called out for bread, freedom, and social justice, turning a new page on Egyptian political life, as the younger generation demanded the departure and accountability of all those involved in corruption. The following years witnessed political turmoil and instability during the ruling of the military council, which took over the country's control after the ousting of the president in February 2011 and putting the majority of his political allies and government officials in prison to stand trial (Reuters, 2011c). The country then had a new constitution and a truly democratic election, but this only lasted for a year. This year also witnessed continued waves of political turbulence that led to another revolution that took place in 2013, which was supported by the army (Reuters, 2013).

The Minister of defence who supported this revolution in 2013 was later elected to be the president in 2014 and subsequently changed the constitution to allow him to stay in power until 2034. Although the freedom of speech, media, and press has decreased significantly since 2013, there has been political stability as the army supplied ex-generals with high-ranking civil positions and political opposition was either in prison or fled the country (Reuters, 2018a). Nevertheless, this political stability is not solidified as discourses on concerns for uprisings, terrorist activities in parts of Sinai, and human rights violations became synonymous with mentioning Egypt in the last couple of years (Human Rights Watch, 2020).

2.2.2 Modern Egypt Regional Influence

Modern Egypt under Muhammad Ali had regional influence over the MENA region, as the Ottoman Empire allowed Egypt to self-rule under the condition of giving aid when needed to stop any rebellion

against the Ottoman rule. This was evident in two campaigns led by Muhammed Ali's army toward the Arabian Peninsula rulers in Najd, where two uprisings against the Ottoman throne were stopped. Muhammad Ali later at one point in time attempted to overtake the Ottoman Empire in 1840 but failed as Europe came to the rescue of the Ottomans, and this led to a decrease in his army size, regional power, and in return be pleased with the hereditary ruling over Egypt (Thompson, 2008).

Egypt's regional role declined after the "Convention of 1841". However, it started to increase gradually throughout the Muhammad Ali dynasty ruling leading to its role as the main military force in the Arab-Israeli war of 1948, which extended throughout the Arab-Israeli conflict till it signed the peace treaty with Israel in 1978. This treaty leads to a fallout between Egypt and the majority of Arab states at that time. Mubarak who was the newly appointed president in 1981, was able to gradually restore relations with neighbouring countries. Relations with Arab countries were fully restored in 1990, as it joined in to end the second gulf war in the same year (Marsot, 2007). Egypt's leading role in the region started to increase again, especially in being actively facilitating a peace process between the Palestinian Authority and Israel. However, after Mubarak's reign ended, this role started to diminish as Egypt was engulfed by internal political instability caused by the 2011 revolution (Hassan, 2015). Since 2014, the new president of Egypt has been trying to rebuild and regain some of Egypt's role in the region, while facing enormous challenges internally.

Although the state of Egyptian politics has been a main topic of debate both nationally and internationally, it is mainly driven by economic and social implications that overwhelmed the country and lead to the earlier discussed political narrative.

2.3 Economic context

Modern Egypt witnessed a significant improvement in the economic side, which was fuelled by Muhammad Ali's unsuccessful vision of inheriting the Ottoman Empire. During this period, Egypt's

economic capabilities increased in several domains. Thousands of acres of land were reclaimed, industrial capabilities were expanded, and students were sent to the best universities in Europe to acquire a wide range of sciences that would help speed up the country's development. Fascinated by the British industrial revolution, Muhammad Ali was named the builder of modern Egypt. However, building modern Egypt came with a hefty price that the vast majority of Egyptians had to pay as they lived through very tight living conditions that denied them a voice or choice in this revolutionary development (Marsot, 2007). This development included a new tax system, new regulations for agricultural land and industrial work, and a strong administrative system that outlived Muhammad Ali's dynasty and remains to date.

2.3.1 Agricultural Economy

Towards the end of Muhammad Ali's dynasty reign, the British occupation of Egypt aimed at weakening the industrial sector and boosting agriculture as Egyptian cotton was a valuable trading commodity in London (Thompson, 2008). Industrial sector projects that supported the cotton industry were the only ones allowed to thrive during this time. The Egyptian economy remained resilient but heavily dependent on agriculture until 1952 when it accounted for 50% of the country's GDP (Mead, 1967).

2.3.2 Socialist and nationalist Economic Overhaul

As Egypt transformed into a republic, there has been huge economic mismanagement as laws for ownership of agricultural land changed in 1962. Driven by socialist and nationalist policies, those laws led to the breakdown of huge economic entities that had been compromising a substantial amount of the economy. The "free officers" under the ruling of Gamal Abdul Nasser, aimed at adopting an economic agenda that was not carefully executed. This agenda adopted a nationalisation approach, where the majority of the agriculture sector was owned by few owners and 60% of the industrial sector was owned by foreign investors.

As the nationalisation plan was carried on, a substantial amount of factories were constructed that covered a wide range of sectors leading to a total of 382 companies, while agricultural land was divided among Egyptian farmers (McDermott, 1988). This led to a decrease in economic efficiency as industrial and production enterprises were government-owned, to which appointments and managing were subject to following orders rather than an evaluation based on profitability and return on investment (Farag, 2009). As agricultural land, it was subject to degradation and decreased productivity as farmers grew crops based on their personal choices rather than economic value, as well as turning substantial parts of the agricultural land into building land as it yields a higher immediate resale value that still occurs to date (Nour, 2019).

2.3.3 War Economy

The Egyptian economy faced a decline in performance as per the earlier discussion, which was also accompanied by the military conflict that exhausted the country's resources. The Military conflict started with Suez Crisis in 1956 with France, the United Kingdom, and Israel's brief war on Egypt, followed by the Egyptian war in Yemen that lasted from 1962 to 1967. The Arab-Israeli conflict brought the defeat of the "six-day war" in 1967. War of Attrition which followed the defeat in 1967 has stretched Egypt's economic capacity that it could only continue with the support of rich Arab countries that provided financial aid during this period running till the Egyptian victory over Israel in 1973 (Bickerton, 2009).

2.3.4 Economic Reform and Free Market Economy

After the peace treaty with Israel in 1979, the country was shifting toward an open economy after having a closed and state-owned one since 1952. The consequence was a debt crisis in 1985 as the import trade flourished at the expense of weakened agricultural and industrial sectors that did not properly recover after the war era, while foreign investment was hesitant to invest in Egypt (ElGhouty, 2018). Only after the gulf war of 1991, the Egyptian economy was set on a path for improvement and reforms towards a market-oriented economy, as the Gulf countries provided financial aid that helped reduce Egypt's debts (Alissa,

2007). Major projects were carried out to improve the infrastructure led the economy to grow at a 7% rate in 2004 (Farag, 2009). The tourism sector was improving, and the government moved forward with the privatisation programme of state-owned corporations that started in 1991, coupled with the reopening of the stock market, and providing incentives for foreign direct investment (Dahawy, Merino, and Conover, 2002). Just two years before the revolution of 2011, the Egyptian economy was on a steady increase in GDP by 5.1% and the budget deficit was 8.3% (Reuters, 2010). However, shortcomings in the economic performance continued due to several factors, among them being the mismanagement of resources, corruption, and over-employment in the public sector (Reuters, 2012).

2.3.5 Post 2011 Economy

Although Egypt was not directly affected by the financial crisis of 2008, the wave of price inflation that accompanied it has decreased the standard of living, which was one of the reasons for the 2011 revolution. Despite high hopes during the 2011 revolution, the economy was hit hard afterwards as strikes and uprisings calling for higher wages led to a disruption in major economic sectors that lead to a sharp decrease in production, followed by the withdrawal of foreign direct investment due to all the uncertainty that was surrounding Egypt during this time (Reuters, 2011d).

In 2019 the Egyptian economy was on a path of recovery as it reached GDP growth of 5.3% which is the highest since 2009, coupled with a reduction in public sector employment and a cut in subsidies as part of economic reforms (Reuters, 2018b). However, this growth comes at the expense and risk of involving the military in most economic aspects of the country and the greater population suffers from the rising cost of living (Reuters, 2018a). Moreover, Egypt ranks in 124th place in GDP per capita, with an unemployment rate of 12.7%, public debt is 103% of GDP, and 33% of the population is below the poverty line as of 2019 (Reuters, 2020a). The debt rose due to several reasons, including increased dependency on imports for consumption rather than increase exports, population growth, capital flight after the 2011 revolution,

and production disruption due to political unrest from 2011 to 2014. It is worth noting that the Egyptian government, to improve economic performance in collaboration with Organisation for Economic Co-operation and Development (OECD), has presented new regulatory reforms that aim at streamlining processes, detecting mechanisms to fight corruption, and supporting flexible systems for emerging business trends (OECD, 2018). The Egyptian Economy remains the second-largest economy by purchasing power parity in the MENA region after Saudi Arabia, which 50% of its value coming from the services sector (CIA Factbook, 2019).

2.3.6 Economic Outlook

Despite the government efforts to reform the economy, COVID-19 has disrupted all economies across the globe, leading to a reduction in income from Suez Canal, oil and gas production, tourism, foreign direct investment, and decreased output due to lockdowns (Reuters, 2021). Although the economy grew at 3.5% in 2020, the toll on an economy heavily supported by foreign debt was substantial as government debt, unemployment, and inflation increased to become 93.8%, 9.6%, and 9.8% respectively (World Bank, 2020). The economy is still expected to suffer from COVID-19 implications, which would see the economic growth slowing down to 3.1% by end of the fiscal year 2020/2021(Reuters, 2020b). The country aims at compensating for the slowdown in economic activity by ramping up offshore oil and gas explorations (Africa Oil and Power, 2021) as well as continuing to build new administrative capital in hopes to create more jobs (Reuters, 2020c).

2.4 Socio-cultural Context

2.4.1 Demographics

Egypt is the third most populous country in Africa and the most populous country in the Arab world, with an estimated population of 106.5 million as of July 2021 (CIA Factbook, 2021). About 95% of the Egyptian population occupies around 5% of the land and is more condensed in big cities especially Cairo,

where the Nile River passes through. Arabic is the official language, while English is used extensively as the second accepted language. Due to poverty, unemployment, and scarcity of well-paying jobs, big cities such as Cairo and Alexandria have been a destination for internal immigration. As to external immigration, according to the CIA Factbook, (2017), in 2009 nearly 6.5 million Egyptians were immigrants, where 75% were temporarily in neighbouring Arab countries and the remaining settled in western countries.

2.4.2 Religion

The Egyptian society is considered a conservative one, where religion is the main aspect of social life (Rice, 1999). Sunni Muslims account for 90% of the population, while 8% are Orthodox- Christians, and the remainder 2% include Shiite-Muslims, Catholic-Christians, and other faiths (CIA Factbook, 2017). Although business transactions do not stress heavily religious values, religion is central to the socio-cultural fabric of Egypt (CSR MiddleEast, 2012). Egyptian culture has great diversity that was shaped by traditions under various ruling regimes, from ancient Egypt during the Pharaohs, to Coptic, and ending with Islamic, along with colonial periods such as by France and Great Britain (Zaki, 2005).

Since the Egyptians embraced it, Islam has become moulded as an integral part of Egyptian culture. Ethical and moral values are derived from Islamic teachings through the Quran and the Sunnah. Islam lays its foundations in every day-to-day activity that ensures the well-being of the individual and the societal levels, which calls for equality, justice, charity, and achieving a balance between material and spiritual needs (Chapra, 1994).

2.4.3 Culture

The Egyptian culture has gone through a variety of internal and external influences which were manifested in an array of political, economic, and religious changes over time. These influences have made a substantial impact on the characteristics of Egyptian society as well as on the Egyptian mindset (Mahgoub, 2017). Across time and throughout history, the Egyptians would give the impression that they are passive

people who normally do not interact actively with unfavourable events, and might attempt to deal with them after a long time of patience. This later behaviour might be attributed to the nature of life that was mostly dependent on agriculture and teaches patience, as well as deep religious belief in fate and destiny (ESIS, 2019). This culture encouraged a sense of cooperation among members of the society even if surrounding hardships with sarcasm was the only way to alleviate the situation (Fahmy, 2011). However, Egyptians have proven time and again that they can stand up for their rights and fight for them if needed as demonstrated in Egyptian modern history, leading to the 2011 and 2013 revolutions.

2.4.4 Social Justice and Equality

While principles such as individual freedom, equality, and social justice are deeply rooted within the culture, the vast majority of the population feels that those principles are challenged daily as a spillover effect from corrupt and inefficient political and economic systems (European Union, 2018). Both social and personal relations and interactions in Egyptian society can be characterised by being intimate and informal, where mediators play a vital role in almost all day-to-day activities in return for a favour, bribe, or tips. Thus, laws and regulations are enforced, but the social and cultural setting allows for bypassing them to some extent leading to corruption, dishonesty, and negligence (Ibrahim and Ibrahim, 2003).

The rate of corruption and dishonesty has been linked to lower educational and social class. During the Egyptian economic liberation in the early 1970s, the ability to build a fortune from private business was significantly increased. This led to the rise of the uneducated businessmen who belong to the lower social class which was accompanied by relatively lower income levels by the vast majority of the educated middle class. This has led to an increased cultural gap that further disrupted the social fabric and lowered the moral standards having huge spillover effects on society (Hassan, 2019).

For instance, Egyptian history reveals wonderful examples, where women held the highest seats of power

and were regarded as equals to men including the pharaonic, Ptolemaic, and Mamluks eras. Unfortunately, moving into the present time, the status of women in Egypt shows a profound reversal of those values as women in modern-day Egypt suffers from a long list of inequalities that range from violence at different stages in their lives to the ability to get an equal chance of education and employment (AHDR, 2005). Thus, gender inequality in Egypt is considered a fundamental obstacle in the way to the achievement of social justice. This in turn makes it one of the main areas of focus that Egyptian NGOs stress to achieve gender equality as part of the UN sustainable development goals (Hassan, 2019).

Another consequence of disrupting the social fabric and related corruption is the increased percentage of poverty. Poverty is a prevailing and enduring condition in Egypt, making it among the adopted UN sustainable goals by local NGOs. Although it is not a new phenomenon, it became dire as economic liberalisation of the economy in the 1970s worsened inflation and unemployment in Egypt due to increased imports. This in turn broadened the social and wealth inequalities (Ibrahim and Ibrahim, 2003), which was one of the leading factors of the 2011 revolution (Reuters, 2011b).

2.5 Environmental Context

Awareness of environmental issues by the general public in Egypt has occurred through negative environmental incidents and externalities rather than through a well-informed educational programme or awareness campaigns that are carried out by enthusiastic environment protection activists (McDonnel, 2000). In response to numerous studies that have shown the significance of the environmental damages and pollution complications, Egypt joined the World Bank initiative to set up the National Environmental Action Plan (NEAP) in 1992, which aims at undertaking the challenge of environment and development in Egypt (World Bank, 2005). As the Egyptian government was aiming at attracting foreign investment, along with increased competition in the local market, which led to increased calls for environmental development that necessitated an increase in governmental concern for environmental protection. This

resulted in the passage of Environmental Law in 1994 that aims at improving the effectiveness and activity of the Egyptian Environmental Affairs Agency (EEAA), and the formation of the ministry of Environmental affairs in 1997, which also encouraged public efforts through NGOs (EEAA, 2018). NEAP 1992 was followed by NEAP 2002 which reported and documented a decade of high levels of pollution and its implications on health, and the partial environmental improvement in Egypt and gave evidence to improve the environmental conditions in Egypt in the future (World Bank, 2005).

Although Egypt is behind in enforcing strict environmental laws, recent years have witnessed a rise in studies that address the need to protect the environment from the harmful side effects of pollution. Studies like the one conducted by Ghanem, (2018) highlight the importance of spreading public awareness of the negative impact that Environmental pollution poses on the quality of life in general and in hindering the Egyptian's ability to achieve sustainable development as their health deteriorates in specific. Other studies highlighted the need to adopt sustainable industrialisation in Egypt, which aims to reduce the negative environmental impact of highly polluting industries such as leather and metals (Massah, 2018). The problem with Environmental concerns is the lack of governmental enforcement of the related laws on one side, and the lack of the related know-how and financial capabilities to apply those rules by local companies. Perhaps the only viable option is to work closely with MNC subsidiaries' that apply environmental safety standards, albeit below their headquarters, which would still help improve the environmental pollution in Egypt (Becker-Ritterspach, Simbeck, and El Ebrashi, 2019).

2.6 CSR in Egypt

CSR can be interpreted from different points of view. Perhaps the most obvious and widespread meaning would be the one involving charity work. Doing charity and good towards others has always been practised in Egypt, specifically from a religious point of view (Barsoum and Refaat, 2015; Darrag and Crowther, 2017; Hussainey et al., 2011; UNDP, 2021). Another way to look at CSR would be its use as a tool for

achieving higher profits as it polishes a company's image, whereas CSR is used as a PR or marketing tool (Hussainey et al., 2011; Barsoum and Refaat, 2015). A third possibility would be the adoption of CSR is driven by the need to achieve a higher level of efficiency rather than achieving legitimisation. Especially in the case of countries where CSR is an emerging topic which makes legitimacy or institutional pressures in some cases an unrealistic proposition (El-Bassiouny and Letmathe, 2018). This is also supported by Sorour et al. (2020) who found that among the banks operating in Egypt, the government owned performed better than private and International ones in the amount and quality of CSR disclosures.

CSR reporting and processes are relatively new to Egypt. The initiating point of introducing CSR in Egypt was the launch of the Global Compact Local Network under the United Nations Development Programme (UNDP) in February 2004 (Egypt Oil & Gas, 2014). Additionally, in 2005, the UN launched the UN Convention against Corruption (UNCAC)¹, which was endorsed by Egypt and covers a wide range of processes against corruption, including domestic and foreign bribery, embezzlement, sanctioning of corruption, and encouraging transparency (UNODC², 2012). That event acted as the foundation of CSR which was later followed by the establishment of the Egyptian Corporate Responsibility Centre (ECRC) through the partnership between UNDP and Mansour Group³, where both partners have been committed to promoting CSR and the United Nations Global Compact (UNGC) principles between a varied range of stakeholders comprising the private sector, academic circles and Non-governmental organisations (NGOs) (UNDP, 2016).

Before the 2011 Egyptian revolution, CSR was merely a philanthropic tool to govern corporate activities,

¹ UN Convention against Corruption (UNCAC) is a UN initiative to encourage transparency and sound governance. <https://www.unodc.org/unodc/en/treaties/CAC/>

² United Nations Office on Drugs and Crime (UNODC) is a global leader in the fight against drugs and international crime. <http://www.unodc.org/>

³ Mansour Group is a global family-owned conglomerate operating in 110 countries and doing business in a wide range of sectors. The company is among the early Egyptian corporations to adopt social philanthropy activities. <https://www.mansourgroup.com>

by which the large corporations in the private sector would seek to provide some improvements to the social and economic life in Egypt without careful consideration of the actual needs to be addressed nor governmental involvement (Ibrahim and Sherif, 2008). However, after the 2011 Egyptian Revolution, the political, economic, and social turbulences led to awareness among the general public and corporations realised that they need to be more active in their governance and practices to cope with the wider stakeholders they have to answer to (Darrag and Crowther, 2017). Another major development in CSR was the Egyptian government's adoption of a national agenda that seeks sustainable development in environmental, economic, and social dimensions in the country and applies to all government agencies as part of Egypt's 2030 vision (El-Bassiouny et al., 2021; MPED, 2019). This underpins that CSR reporting in Egypt was initially limited to charitable and philanthropic activities, but later expanded to include activities that would come in response to political, economic, and socio-cultural influences. It is worth mentioning that the Egyptian government has passed a law that regulates the work of NGOs in an effort to ensure that activities undertaken do actually make a real impact (Reuters, 2018c).

In 2016, the ECRC was considered one of the principal sponsors of the principles of the UNGC in Egypt, beginning with less than 20 companies in 2007, the UNGC Local Network in Egypt was able to combine 90 active local members, and is continuing to gain prominence in Egypt (UNDP, 2016). The UNDP remains active to date in promoting the local network in Egypt, by working to bring in new participants and by organising roundtable discussions through the ECRC. Alongside this, the Egyptian government has actively promoted sustainability activity, aiming to enhance the collaboration between businesses and communities. One notable initiative is the "Long Live Egypt" fund, which encourages private sector involvement in supporting social development projects (Sorour et al., 2020, p. 1064-1065). This signifies a significant change in government policy, emphasizing the role of the private sector in delivering public services and fostering development.

The year 2016 witnessed another important development, where the Egyptian government has announced that it has set out several sustainable development goals to be achieved by 2030 as part of its commitment to Sustainable Development Strategy (SDS) Egypt 2030. These goals cover a wide range of areas including economic growth, education, health and well-being, environmental sustainability, and social inclusion. In particular, the government of Egypt has emphasized the importance of community development and education, as well as empowering women in order to create a more inclusive and sustainable society (SDS Egypt 2030, n.d.).

One key area of focus for SDS Egypt 2030 is community development, with a particular emphasis on programmes to improve access to basic services, such as education, clean water, and health care. Education takes special attention by SDS Egypt 2030, which is seen as crucial for ensuring that Egypt's workforce are able to acquire the skills and knowledge needed to drive economic growth and social development through access to the job market. In addition, the Egyptian government has also placed a strong emphasis on empowering women, with the goal of reducing gender-based discrimination and increasing women's participation in the workforce and leadership roles. The private businesses and NGOs are expected to play an important role in the implementation of the SDS Egypt 2030 by providing funding, expertise, and partnerships.

Furthermore, El-Bassiouny et al. (2021) conducted extensive research on CSR in Egypt in light of SDS Egypt 2030 initiative, and found that besides providing funding, expertise, and partnerships, private business should participate. This participation is achieved through motivating and engaging employees to volunteer in CSR activities as well as to focus on partnering with NGOs on programmes that align with core business strategies.

2.7 Introduction to the Case Study Organisation – ALPHA

ALPHA⁴ is a multinational oil and gas company with operations in 5 continents, which was founded and still headquartered in a developed western country. It is one of the largest oil and gas companies in the world, with a strong presence in the exploration, production, transportation, and marketing of oil and natural gas. The company has a long history of operations and has made significant investments in the energy sector in many countries through its subsidiaries. ALPHA's current business form was established a couple of decades ago. However, the parent company underwent a series of acquisitions and mergers that can be traced down to its former business forms, where the company operated in the energy sector for more than 100 years.

After becoming a major oil and gas company in its country of origin, ALPHA started expanding by both acquiring and establishing subsidiaries in different parts of the world that contain oil reserves. This expansion led to ALPHA being among the top 10 energy producers in the world, specifically in the refinery business. The company's operations include upstream, downstream, and chemical, with almost 90 current locations of operations in more than 60 countries. Consequently, it has built a reputation for being a reliable supplier of energy to various markets around the world and has strong relationships with governments and other stakeholders in the countries where it operates.

Similar to other oil and gas companies, ALPHA was subject to a series of criticisms and legal scrutiny due to the nature of its business operations, which include: environmental concerns for pollution, global warming due to elevated levels of carbon emissions, oil spills, gas leaks, poor working conditions for its

⁴ The Oil and Gas MNC subsidiary in Egypt accepted and gave access to the researcher to conduct the study under the condition of anonymity. The researcher had to sign a legal agreement that prohibits revealing the name of MNC or the name of any employee who participated in the study. Thus, ALPHA and ALPHA Egypt were given to both the Headquarters/global company and to the subsidiary in Egypt, respectively.

employees, and other human rights issues. Due to all of the earlier mentioned criticisms and despite being accused of being a late adopter and maintaining CSR activity less than most of its competitors, ALPHA has been gradually working on improving its corporate image since the late 1980s, by increasing its involvement with environmental initiatives, transparent corporate governance, and sustainability and CSR reporting.

Since the early 2000s, ALPHA has made a significant shift towards integrating sustainability into its global business strategy. As a result, the company has made notable investments in various sustainability programmes, specifically in energy efficiency, renewable energy, lowering emissions, recycling, water conservation, community engagement, and social responsibility. The company argues that those programmes aim to lessen its negative effects on the environment and society and to advance sustainability across its business practises.

In addition, the company has focused on a more integrated reporting approach over the past ten years, where CSR reporting from the headquarters would reflect the broader global strategy while showcasing significant accomplishments from various subsidiaries across the world. ALPHA is also committed to 17 goals of the United Nations Sustainable Development Goals (UN SDG)⁵ as well as being a member of Climate Action 100+⁶.

ALPHA's most recent CSR annual report provides information on the global level, where the company spent more than £1.3 billion since 2005 on CSR-related community projects around the world. The money was used to support more than 500 community projects in more than 30 countries. The company also supported over 1,000 STEM projects in 27 countries. Together both community and STEM projects

⁵ United Nations Sustainable Development Goals (UN SDG) are goals that aim to make significant progress on global, economic, social and environmental challenges by 2030. <https://sustainabledevelopment.un.org/>

⁶ Climate Action 100+ is an investor-led initiative to ensure the world's largest corporate greenhouse gas emitters take necessary action on climate change. <https://www.climateaction100.org/>

benefited more than 4 million people around the world. Community investment projects had more than £150 million invested in 2021 alone. On the environmental side, ALPHA was able to reduce greenhouse emissions in oil manufacturing processes by about 25% and hydrocarbon water discharges by about 35% over the last 5 years ending in 2021⁷.

The company produces an annual report that contains detailed information about its various CSR activities, sustainability and climate pledges, governance, and related audit processes from around the globe. Occasionally, standalone CSR reports from various subsidiaries would be made available on the headquarters website. In addition, ALPHA's main website contains links to its subsidiaries' websites, which vary by country in the level of CSR reporting activity.

2.8 ALPHA's Subsidiary in Egypt

ALPHA has been operating in Egypt for more than 100 years. Its operations started with upstream and downstream activities. In the last three decades, its core operations were downstream, including selling fuels, engine lubricants, and other services. In the last few years, the company made plans to re-enter the upstream market in Egypt, which involves oil and gas exploration and extraction which will start in 2023. ALPHA's CSR activities in the last few years are predominantly focused on socio-economic issues. Since the Egyptian revolution in 2011, the company has entered into several partnerships with other private organisations and NGOs to sponsor a wide range of social and economic activities and initiatives that aim at developing the Egyptian society and economy. Thus, the majority of ALPHA's CSR activities are based on investment in the community rather than charity and donations.

⁷ Values presented here in British pounds correspond to the currency of the country where this thesis is submitted, which is a British University. Consequently, and due to anonymity, ALPHA's currency of reporting could be in British pounds, US dollars, Euros, or any other currency.

Given the nature of its industry, ALPHA is subject to strict environmental requirements and must maintain high operational standards. However, being a subsidiary to one of the top oil and gas companies globally, ALPHA Egypt utilised this experience and knowledge to set the par for environmental standards in Egypt's oil and gas industry. For instance, ALPHA Egypt recently spearheaded an oil-spill response training, where the Egyptian ministry of petroleum and energy along with other local and regional companies joined. In fact, ALPHA Egypt deals with environmental within its quality and safety and in light of Egyptian Environmental regulations, rather than being a voluntary CSR activity. In addition, ALPHA Egypt current recent business activity does not involve up-stream activity, which has more negative impacts compared with oil refining and selling. Consequently, ALPHA Egypt dedicated more effort on socio-economic aspects of the CSR activity, which is in line with both its current business goals and local needs.

Thus, ALPHA Egypt CSR activities in the last two decades were predominantly focused on socio-economic issues. Following the Egyptian revolution in 2011, the company has entered into several partnerships with other private organisations and NGOs to sponsor a wide range of social and economic activities and initiatives that aim at developing Egyptian society and economy. ALPHA Egypt CSR activities involve more strategic, long-term initiatives rather than being focused on charity and donation. Those CSR activities mainly aim to improve social and economic conditions within local communities. In this sense, ALPHA Egypt views CSR as a way for improve business activity on the long run. ALPHA Egypt CSR activities are directly linked to the UN sustainable development goals, which are tailored to fit the Egyptian context's needs. More information on this matter will be discussed in the empirical chapters.

2.9 Conclusion

It is clear from the earlier discussion that Egypt has endured a turbulent political, economic, and social

history that is moving at this moment in time towards a new phase of liberalisation. This phase, just as in previous points in history aims to maintain pace with the best possible modern tools to achieve improved living conditions. This would consequently give rise to the quest to maintain an increasing emphasis on economic reform, the encouragement of foreign investment, and the growing significance of the stock market, especially in the light of the ambitious SDS Egypt 2030 vision. All this positioned Egypt on a path towards achieving a relatively traditional form of Western economic development but customised and optimised to suit the Egyptian context. Given Egypt's role in the MENA region with all its earlier-mentioned characteristics, making it an interesting important context to study.

It is also clear that studying ALPHA, as a large MNC oil and gas company, would provide valuable insights into the CSR reporting practices within a sensitive industry. ALPHA's history and size would provide an interesting account of how one of the largest oil and gas MNCs manages and coordinates CSR activity between global standards and through a developing country context. This becomes possible through studying ALPHA's subsidiary, namely ALPHA Egypt. It would be more interesting to Study ALPHA Egypt CSR reporting practices, particularly when they happen to be aligned with the Egyptian government's SDS 2030 vision. Studying ALPHA Egypt as a single in-depth case study would not be the first case proven to be a worthwhile endeavour. CSR literature showcases insightful examples such as Contrafatto (2014) and Killian and O'Regan (2016). In this case, it would shed light on CSR reporting practices in a developing country context from a new point of view that is not common within the literature as will be shown in the next chapter of the literature review.

Chapter 3: Literature Review

3.1 Introduction

Corporate social responsibility (CSR) research has witnessed considerable development over the last two decades (Chung and Cho, 2018). This research included a stream that focused on developing countries' contexts, especially through MNCs' subsidiaries (see for example Jamali, 2010; Belal and Owen, 2015; Barsoum and Refaat, 2015; Lauwo et al., 2016; Alawattage and Fernando, 2017). Although this stream of literature contains various themes, findings, and seeks to address varying issues, it would include two recurring findings. The first is that CSR reporting practices follow developed countries' CSR frames that do not address or fit local contexts (see for example Kamla, 2007; Barsoum and Refaat, 2015) and are argued to be applied on a superficial level (see for example Rahman Belal et al., 2013; Lauwo et al., 2016). The second is that MNCs' CSR reporting practices follow a one-way direction from a developed to a developing country, where it would be translated or diffused from the global to the local context (see for example Momin and Parker, 2013; Alawattage and Fernando, 2017; Jamali et al., 2019).

Given that multinational corporations (MNCs) have played a significant role in the emergence and spread of CSR reporting in both developed and developing countries, an intriguing question arises regarding the formulation of their global CSR reporting practices. This question gains particular significance considering the reviewed literature's calls to investigate the potential involvement of MNC subsidiaries in developing countries in shaping these global CSR reporting practices (Jamali, 2010; Kamla, 2007; Muller, 2006).

This chapter provides a comprehensive literature review on the evolution of Corporate Social Responsibility (CSR) reporting practices in the subsidiaries of multinational corporations (MNCs), specifically focusing on the context of a developing country. The review provides an account of the emergence and development of CSR reporting practices from developed countries' contexts into what is

known as global CSR. The review then discusses how this global CSR transitioned into developing countries, focusing on its overall progression the local context.

The review structure will be as follows: Section 3.2, will provide an overview of origin of CSR and will also include a subsection dedicated to defining CSR and related terms. Section 3.3 will focus on exploring CSR reporting practices in developed countries, followed by section 3.4, which will examine how CSR reporting practices evolved within multinational corporations (MNCs). Section 3.5 will focus on CSR reporting practices in developing countries, and how they progressed through MNCs' subsidiaries will be discussed in Section 3.6. Lastly, Section 3.7 will be summarising the key points and insights presented throughout the chapter. It is also worth mentioning that studies reviewed here are not exclusive to CSR-focused studies, as other branches of social accounting have an overlapping discussion of the main area that this study looks into such as Social and Environmental Accounting (SEA). Thus, this review will refer to CSR as the sole term for all studies to avoid any unnecessary confusion. In addition, combining CSR literature from other disciplines such as management to accounting would help inform the discussion and analysis of the reviewed literature (Adams and Larrinaga, 2019; Gray et al., 2014).

3.2 An overview of CSR

The origin of CSR could be traced back to the 1930s in the U.S. as a marginal topic of doing right towards society (Carroll, 1999), which was followed by the landmark book by (Bowen) 1953 that provided the first comprehensive discussion of business responsibility. Nevertheless, CSR received little interest in the business world and academia until the 1970s, when the topic started to gain interest over time (see for example Epsein et al., 1976; Ernst & Ernst, 1978; Andrew et al., 1989; Guthrie and Lee, 1990; Gray et al., 1996). By the late 1990s, CSR reporting started to gain traction as social and environmental causes such as global warming, pollution, workplace conditions, and local community support came under the spotlight (Gray et al., 1996). This was in part due to the pressure on businesses by governments, non-

governmental organisations (NGOs), and society at large as they became more knowledgeable and engaged with such causes (Muller, 2006). This in part, led to the introduction of reporting initiatives such as the Global Reporting Initiative (GRI) in 2000 (GRI, 2015) which aims to guide corporations, governments, and other organisations on how to improve their sustainability reporting practices. In addition, the emergence of high-profile corporate scandals involving companies like Nike, Enron, and British Petroleum⁸ has brought increased scrutiny to MNCs (Amo-Mensah and Tench, 2018; Chung and Cho, 2018). Thus, CSR progressed into a voluntary business practice that is increasingly adopted across developed and developing countries (see for example: Deegan et al., 2002; Parker, 2005; Unerman and O'Dwyer, 2007; Kamla, 2007; Belal and Roberts, 2010; Jamali and Neville, 2011; Unerman and Chapman, 2014; Tilt, 2016; Deegan, 2017; Al Mahameed et al., 2020; Osman et al., 2020; Contrafatto, 2014; Killian and O'Regan, 2016).

3.2.1 CSR and CSR Related Terms

CSR is a widely studied phenomenon across different disciplines (Glavas and Radic, 2019) as well as being a sub-branch of social accounting (Tilt, 2016), which has many definitions and means different things to different users (Brown and Fraser, 2006). This led to contradictory and unclear characterisations of CSR within the literature (Garriga and Melé, 2004), as well as being fragmented (Aguinis and Glavas, 2012; Boiral, 2013). In addition to the unclear CSR definition, other related terms that will be employed extensively throughout this study are often used to mean different aspects of the examined literature. Thus, to avoid any possible confusion, it is important to clarify what is meant by using those terms in a way that would enable the discussion ahead to be as clear as possible. Those terms include CSR, CSR reporting,

⁸ Nike's reported abusive labour practices in factories abroad, particularly Indonesia, Bangladesh, and China, which sparked public anger in the 1990s. Enron engaged in unethical financial behaviour that disregarded its stakeholders' interest, which led eventually to the company's demise. British Petroleum attempted to reduce costs at the expense of safety of a drilling site in 2010, which resulted in an environmental disaster following an explosion and oil spill in the Gulf of Mexico.

CSR reporting practice, and global and local CSR. Starting with CSR, it can be defined as “*the continuing commitment by a business to act and contribute towards the betterment of the society where it operates*” (Holme & Watts, 1999), *by means that reach beyond the economic*” (Owen, 2008).

CSR reporting can be defined as “*the way a corporation chooses to communicate its CSR activities to its stakeholders and the general public*” (Carroll and Shabana, 2010; Chung and Cho, 2018). CSR reporting is dominantly a voluntary activity (Tilt, 2016) that suffered inconsistency in its scope making it hard to be used for comparison (Pisani et al., 2017, p.597) or measurement (Gray, 2006). This led to the introduction of reporting frameworks that would be used as guidelines to improve reliability such as GRI (GRI, 2015) as mentioned in section 3.2 earlier in the discussion. “CSR reporting practices”, is not defined as a unique term in the reviewed literature. It is rather used to showcase how CSR reporting is exercised or practised as to how it is defined or conceptualised (see for example Guthrie and Parker, 1990; O’Dwyer, 2003; Carroll and Shabana, 2010; Muller, 2006; Belal and Owen, 2007; Jamali and Neville, 2011). CSR reporting practices are dynamic and evolve according to the influence of contextual factors (Carroll, 1999). Such factors include political, economic, social, and cultural systems, which gave rise to studies that attempted to provide in-depth analysis to account for and classify them internally and externally (Adams; 2002; Morhardt, 2010; Fifka, 2013).

Coming to global and local CSR, a clear theoretical distinction to enable defining them does not exist (Hah and Freeman, 2014; Husted and Allen, 2006). However, they have widely used terms in the CSR literature (see for example Jamali and Neville, 2011; Kamla and Roberts, 2010; Muller, 2006; Jamali, 2010; Chaudhri, 2006; Adams, 2002a), specifically concerning two main discussions. The first would be related to CSR standards and reporting initiatives that are presented by international organisations such as GRI and the UN global compact (see for example Kamla and Roberts, 2010; Marquis et al., 2017). The second would be in conjunction with discussions on MNCs’ CSR reporting practices (see for example

Muller, 2006; Jamali, 2010; Momin and Parker, 2013; Chung and Cho, 2018; Pisani et al., 2017). Global CSR is “*a term that usually reflects and extends to developed countries’ CSR frames that represent the global standard*” (Alawattage and Fernando, 2017; Jamali and Neville, 2011; Kamla and Roberts, 2010). Accordingly, local CSR often comes into place to compare and contrast global CSR and local CSR of an MNC (see for example Adams et al., 1998; Adams, 2002), especially with operations in a developing or an emerging country (see for example Belal and Owen, 2007; Belal and Roberts, 2010; Jamali and Carroll, 2017).

3.3 CSR Reporting Practices in Developed countries

CSR reporting practices originated in the United States which then started to spread throughout Europe, and then the rest of the world including developing countries (Matten and Moon, 2008; Tilt, 2016). This resulted in an extensive body of CSR reporting literature on developed countries spanning more than four decades (Chung and Cho, 2018). Over this period, this literature has witnessed significant development as it progressed from descriptive (Owen, 2008) to using sophisticated and engaging methods (Gray et al., 2009; O’Dwyer and Unerman, 2016; Andrew and Baker, 2020). This progression is in part acting as a response to influences of changing political, social, and economic conditions which translated into changing theoretical frameworks and research methods within the same context (see for example Tinker et al., 1991; Larrinaga-Gonzalez and Bebbington, 2001; O’Dwyer, 2002). In addition, the voluntary nature of CSR reporting has resulted in research that often focused on large-sized corporations and resulted in unsystematic and inconsistent results of practice among developed countries (Gray, 2001). This in part could be argued to have triggered a strand of literature that aimed at looking at factors that influenced the differences in reporting practices among developed countries (see for example Roberts, 1991; Guthrie and Parker, 1990; Adams et al., 1998, Adams, 2002).

Although the earlier mentioned literature highlighted the difference in CSR reporting practices among developed countries, some studies provided insights on the convergence of CSR reporting practices. For instance, Matten and Moon (2008) attempted to compare and contrast CSR reporting in the United States and Europe as being explicit and implicit respectively, where contextual or “national business systems” differences led to different conceptualisation and practice (p. 407). In the United States, CSR reporting is primarily influenced by social factors. Companies respond to the expectations of socially conscious stakeholders and recognize the benefits of addressing social and environmental issues. European and Japanese CSR reporting emphasizes government involvement, while the U.S. focuses on meeting social and market demands. These variations reflect different motivations and influences. Overall, governments play a stronger role in Europe and Japan, while social factors drive CSR reporting in the United States.

However, the rise of European MNCs and their global activities led to their gradual adoption of the explicit CSR style through developing knowledge on how to develop “best practices” in CSR (p.416-417). This pattern of implicit CSR changing into explicit was examined in other developed countries (see for example Fukukawa and Moon, 2004), which is also characterised by convergence towards global standards (Fortanier et al., 2011, p.671). Corporate Social Responsibility (CSR) reporting practices vary across regions, with different motives and emphasised elements. However, recent research indicates a growing trend towards explicit CSR in both developed and developing nations, driven largely by multinational corporations (MNCs). This suggests that despite regional variations, there is a broader movement towards CSR practices globally (Jamali and Neville, 2011, p.601; Matten and Moon, 2008, p. 417-418).

3.4 CSR Reporting Practices in MNCs

Research on MNCs’ CSR reporting practices could be dated back over 30 years, such as the study by Roberts (1990) that examined the top 200 MNCs worldwide. Though, such studies were more focused on developed countries as countries of origin (Adams, 2002; Adams et al., 1998; Guthrie and Parker, 1990).

The turn of the new century ushered in the globalisation era, where improved communication, transportation, and international trade organisations such as WTO, enabled MNCs to expand their business operations across the globe (Kamla and Roberts, 2010; Sanyal, 2001). MNCs are considered among the main drivers of globalisation (Bakre, 2008; Eden and Lenway, 2001) as they represent the majority of international trade transactions (Jamali, 2010).

This gave MNCs significant influence and reach, inter alia, was accompanied by high profile scandals that included their supply chains and subsidiaries in developing countries. This led to pressure on MNCs and calls for CSR reporting to be conducted across their global supply chains and subsidiaries, and consequently being subjected to local and global CSR reporting standards (Brown et al., 2018; Christmann and Taylor, 2002; Fransen et al., 2019).

As with other institutions, MNCs attempt to standardise and rationalise their business processes including CSR reporting practices as part of their business strategy (Husted and Allen, 2006; Larrinaga-Gonzalez and Bebbington, 2001). This standardisation of CSR reporting practices by MNCs is often labelled as global CSR reporting within the examined literature (see for example Belal et al., 2013; Alawattage and Fernando, 2017; Jamali, 2010; Muller, 2006). Global CSR reporting practices adopted by MNCs are mainly derived from international guidelines for CSR reporting such as GRI and UN Global Compact (Barsoum and Refaat, 2015, p.393), which are often described as “best practices” (Jamali and El Safadi, 2019). Those Practices are aimed to gain wider acceptance (Matten and Moon, 2008, p.412), avoid criticism for lack of consistency and integration (Muller, 2006), and reduce reporting pressures from multiple stakeholders (Newson and Deegan, 2002). Those multiple stakeholders include local and global NGOs, employees, customers, and governments (Christmann, 2004; Fransen et al., 2019; Mohan, 2006). Nevertheless, managing the conflicting needs of multiple stakeholders across different national borders and contexts becomes a complex task for MNCs including CSR reporting practices (Cho et al., 2015;

Jamali and Neville, 2011; Mohan, 2006). The complexity of this task stems from the dilemma that MNCs face when attempting to balance global integration and local responsiveness to CSR reporting practices in both developed and developing countries contexts (Karmasin and Apfelthaler, 2017; Marano and Kostova, 2016; Muller, 2006; Gutierrez-Huerter O et al., 2020).

Consequently, the last two decades witnessed an overall significant growth in research that aimed to examine the relationship between global and local CSR reporting practices within MNCs subsidiaries in developing countries contexts (see for example Muller, 2006; Kamla and Roberts, 2010; Jamali, 2010; Bondy and Starkey, 2014; Fransen et al., 2019). However, it remains patchy with more focus on specific regions over others (Qian et al., 2021) and had increased and renewed interest in looking into developing countries' specific contexts (Tilt, 2016, 2018). Among the reasons for research interest in this area are three main points that this study focuses on. The first is that CSR reporting practices and theoretical frameworks originating from developed countries do not fit developing countries' contexts (Kamla, 2007). The second is the development and use of multiple theoretical frameworks as well as calls for novel ones (see for example Unerman and Chapman, 2014; Momin and Parker, 2013; Jamali et al., 2019; Killian and O'Regan, 2016; Gutierrez-Huerter O et al., 2020) that would provide an in-depth understanding of the current state of CSR reporting. The third is a lack of interest in the possible role that developing countries in shaping global CSR reporting practices, particularly through MNCs' subsidiaries (Jamali, 2010, p.198; Pisani et al., 2017, p.609). Altogether taken, those implications reveal the necessity to expand on the literature that examines MNCs' subsidiaries from a developing country context.

3.5 CSR reporting practices in Developing Countries

As mentioned in the previous section (3.4), MNCs are the main contributing factor in the spread of CSR reporting practices throughout the globe including developing countries, via two main approaches. The first is through international trade, where local businesses are forced to comply with foreign buyers' supply

chain standards (Belal et al., 2015; Belal and Owen, 2007), and the second would be through their subsidiaries in developing countries that had to maintain a level of CSR reporting compliance with the parent company overall strategy (Jamali, 2006). Towards those two main ways, there is a body of literature that aimed at addressing various aspects of CSR reporting practices in developing countries in light of global or MNCs CSR reporting practices (see for example Kamla, 2007; Jamali, 2010; Belal and Cooper, 2011; Momin and Parker, 2013; Lauwo, Otusanya, and Bakre, 2016; Alawattage and Fernando, 2017; Darrag and Crowther, 2017). However, this body of literature provides a fragmented, patchy, and inconclusive understanding of MNCs' CSR reporting practices in developing countries' contexts (Karmasin and Apfelthaler, 2017; Qian et al., 2021). This study presumes that this body of literature could be themed to provide an enhanced understanding of several interrelated ideas and conceptions that would reveal a gaps this study aims to explore.

The first conception is the "country of origin"(Fortanier et al., 2011; Newson and Deegan, 2002) or "home country" effect (Carroll, 2004), where an MNC country of origin significantly affects CSR reporting practices. This effect is normally portrayed in developing country context as an example of how "Western frames" (Kamla, 2007) or "global" (Alawattage and Fernando, 2017, p.7) dominate MNCs' reporting practices that do not conform to developing countries' context. Although this portrayal is valid to some extent, it could be argued that it is overemphasised. One reason could be that context matters regardless of developing or developed country as the literature includes studies that discuss the specific factors that relate to developed countries, where western MNC corporations would operate (Contrafatto, 2014; Killian and O'Regan, 2016; O'Dwyer, 2002). For instance, in an-depth case study, Contrafatto (2014) stresses on the importance country context as well as the organisation's and provides an account on how CSR progressed across time.

Another reason would be that MNCs' CSR reporting practices are in part labelled "global" as they adopt CSR reporting guidelines from international initiatives such as GRI and the UN global compact and UN SDGs, where a sizeable number of both emerging and developing countries that are part of the UN global compact (Brown et al., 2018). Thus, it is perhaps safe to assume that developing countries could be influencing those guidelines (Jamali et al., 2020, p.8). For instance, a local CSR initiative in Egypt under the name "*Hayah Karima*" was included as a one of the international best practices for SDGs in 2019 (UNDP, 2021, p.143). In addition, it could also be argued that emerging and developing countries are already contributing to the global CSR practices through "upward harmonisation" through MNCs subsidiaries as suggested by Muller (2006). This could be in part due to MNCs' pursue of improving its overall CSR reporting strategy through acquiring knowledge from subsidiaries as suggested by Gutierrez-Huerter O et al. (2020), where a British MNC learnt from its subsidiaries in other European countries.

In Addition, global CSR reporting practices are no longer influenced only by developed countries' CSR reporting practices as Miska, Witt, and Stahl (2016) pointed out in their study that Chinese MNCs do invest in both developed and developing world countries. Besides, some companies would move core parts of its headquarters functional activity to both emerging and developing economies as their main business growth is influenced by those countries. This also comes hand-in-hand with MNC's increased need for global talent that accommodates growth (Baaij et al., 2015, p.50). One example is Halliburton, a major multinational corporation in the industry, specialising in hydraulic fracturing operations. The company announced in March 2007 that it would establish a headquarters in the city of Dubai in the United Arab Emirates and relocate its chairman and CEO there (Krauss, 2007).

Another example is when an MNC establishes a host country headquarters that includes complete functional departments such as production, R&D, marketing and administrative, employing senior executives who are different from the ones in the home country headquarters. Ma and Delios (2010)

examined the Global Fortune 500 firms and found that 32% of those MNCs have established host country headquarters in China as of 2005. Among those MNCs is PepsiCo which in addition to China, established other host country headquarters in India and Mexico (Pan et al., 2014). This would intuitively mean that global CSR reporting practices are no longer subject to the sole influences of developed countries' practices.

The second would be the nature of CSR reporting practices not being directed toward the local needs and are fundamentally targeted toward powerful global stakeholders of the MNCs (Barsoum and Refaat, 2015; Beddewela and Herzig, 2013; Belal et al., 2015). Although there is clear evidence in the literature of MNCs targeting global stakeholders, this does not necessitate that global CSR reporting practices cannot target global and local stakeholders while addressing some developing countries' problems (Jamali et al., 2019). MNCs often incorporate global practices that include goals that could be assumed as not on the top of their home country's priorities such as eliminating poverty and hunger as part of UN sustainable development goals. While assuming that MNCs choose to place their subsidiaries that negatively impact the environment and society in countries that are vulnerable (Beddewela and Herzig, 2013), where weak institutions and regulations exist is a reality (Matten and Moon, 2008, p.418). It does not mean that other factors also play a role, where for instance those countries accept the environmental and societal harm in exchange for economic progress (Belal et al., 2015). It is also important to put into perspective, that it is the role of governments, NGOs, and the society at large in those vulnerable countries to push back against such negative effects (Belal and Owen, 2015).

The third would be that developing countries' literature did not examine the possibility of a role or contribution from local subsidiaries towards how global CSR reporting practices are formed within MNCs, and instead assumed the diffusion or flow from global to local contexts (Alawattage and Fernando, 2017; Jamali, 2010). This becomes an interesting topic for research as developing countries and more

specifically in the Arab and Middle East regions can contribute to global CSR reporting through their rich cultural structures as pointed out by Kamla (2007) and Jamali et al. (2020). In addition, the continuous expansion of CSR reporting practices could be seen through MNCs either those that operate supply chains and expanded their business around the globe (Brown et al., 2018; Christmann and Taylor, 2002) or those that adopt “bottom of the pyramid” strategies in their operations in developing countries (El-Ebrashi and Abdel-Aziz, 2017; Prahalad, 2004). Where the latter might indicate a possible exchange of CSR reporting practices as MNCs subsidiaries become actively engaged in the local communities.

The fourth would be CSR reporting research, which in itself has its unique interconnected implications. Starting with the selective nature of research, where it changes according to trends (Adams et al., 1998), time and location (Gray et al., 1996) as well as certain industries and countries are chosen more often than others. In the case of developing countries, CSR reporting could be described as patchy (Tilt, 2018, p.147; Qian et al., 2021, p.1022) . This choice is in turn related to either more focus on countries with environmentally sensitive industries such as Bangladesh (see for example Islam and Deegan, 2008; Belal and Owen, 2015; Momin and Parker, 2013) or Sri Lanka (see for example Alawattage and Fernando, 2017; Beddewela and Herzig, 2013), or due to the availability or access to the data (Pisani et al., 2017, p.600), especially engagement based in the form of case studies and interviews (Belal and Owen, 2007). Another important factor is the frequency and volume of research on developing countries, in general, which have been increasing at an accelerating rate in the past few years, which could be argued due to the increased CSR reporting activity in those countries (KPMG, 2015, 2017, 2020).

Interestingly, this fast-paced research that is often published in top academic journals is the work of academic scholars the overwhelming majority of them obtained their highest academic degrees in developed countries (Adams and Larrinaga, 2019, p.2373; Qian et al., 2021, p.1022). Thus, it could be argued that CSR reporting research on developing countries would to some extent follow the current trends

including topics, methodologies, theoretical framings in developed countries (see for example Moerman and Van Der Laan, 2005; Belal and Owen, 2015). More importantly, the depth of examining the studies went through similar patterns, such as moving from descriptive (Belal and Owen, 2007, p.473) and responding to calls for more probing and engaging studies, especially about theoretical frameworks (Unerman and Chapman, 2014, p.389). Since theoretical frameworks emerged in developed countries' contexts, it is interesting to find them extensively utilised in developing countries' contexts.

This latter factor is important and arguably is at least partially responsible for how local and global debate is examined in the literature, if not started. However, this factor's implications would be discussed briefly within the following discussion and in more detail in the Theory chapter. Furthermore, increased societal awareness in developing countries was triggered by high-profile corporate scandals that led to ethical and human rights movements and in turn changed how MNCs engage in CSR reporting practices (Abdelhalim and Eldin, 2019; Nicholls and Opal, 2005; Smith, 1990; Wheeler et al., 2002).

In the 1990s, there was public anger towards Nike for their supposed mistreatment of workers in overseas factories in countries such as Indonesia, Bangladesh and China. Nike emerged out of this scandal as one of the best deployers of CSR practices (Niesan, 2013). Similarly, in 2013, union activists launched a campaign against the Coca-Cola Company, called 'the killer Coke campaign', due to accusations of human rights and environmental violations in Columbia (Amo-Mensah and Tench, 2018). Another example is the pushback that Shell and Ogoni faced on both the local and global levels, where its local responsiveness in Nigeria did not match its overall global objectives. The company had to engage with local communities and report its activity to improve its transparency when reporting on the subsidiary level (Wheeler et al., 2002). Consequently, presuming that CSR reporting is dynamic in nature and changes over time are not limited to developed countries (Tinker et al., 1991) and that CSR reporting in developing countries would also change including its connection and interaction with global CSR reporting.

3.6 Progression Through MNCs' Subsidiaries

Research on MNCs' CSR reporting practices from developing country contexts is on the rise over recent years (Jamali et al., 2019; Pisani et al., 2017; Sorour et al., 2020), but it is still limited (Beddewela and Herzig, 2013; Phiri et al., 2019). This research makes varying inquiries and employs varying theoretical framings and methods that often reflect on local stakeholders' awareness and views of local managers (see for example Belal and Owen 2007; Belal and Cooper, 2011; Belal and Owen 2015; Jamali, 2006), economic conditions and stakeholders role (see for example Lauwo et al., 2016; Belal et al., 2015), political system (see for example Osman et al., 2020; Darrag and Crowther, 2017; Sorour et al., 2020), and socio-cultural settings (see for example Jamali, 2010; Jamali and Karam, 2018; Kamla, 2007; Momin and Parker, 2013).

Notwithstanding the various inquiries, this earlier body of literature holds a recurring theme of dividing MNC's CSR reporting activities into "global" and "local", or "headquarters" and "subsidiary", or "home-country" and "host-country". Whether expressed or implied, the perception of MNCs' CSR reporting practices flow or diffusion (Jamali et al., 2019 p.313) from the global to the local level as a one-way flow, indicating that CSR reporting practices in developing countries are primarily aimed to satisfy headquarters and related stakeholders. Hence, CSR reporting of MNCs subsidiaries in developing countries is considered inefficient and symbolic (Sorour et al., 2020). It could be argued that this framing is a result of the complex and dynamic nature of MNCs, which are seen on one hand to exert vast political, economic, and social powers (Belal et al., 2015; Phiri et al., 2019). On the other hand, are perceived as not being singular entities, but rather assemblies of differentiated and diverse entities that are loosely linked across subsidiaries in host countries (Blumentritt and Nigh, 2002; Strike et al., 2006).

In addition, some studies discuss and propose how MNCs attempt to either integrate or manage global and local CSR differences (see for example Karmasin and Apfelthaler, 2017; Miska et al., 2016; Muller, 2006;

Alawattage and Fernando, 2017). While there is evidence that MNCs' CSR reporting practices suffer inconsistencies between global and local levels, it is also important to note that the rise of CSR awareness among global stakeholders (Carroll, 2004) should be factored in. The reason is that MNCs adopt global CSR reporting practices from international organisations that develop reporting guidelines such as GRI and UN SDGs, which are deemed best practices (Belal and Owen, 2015, p.25; Jamali and El Safadi, 2019, p.4). Although global CSR reporting practices and organisations responsible for developing them are often viewed as the modern approach to western imperialism (Alawattage and Fernando, 2017; Kamla and Roberts, 2010), there is an indication that increased stakeholders pressures in developing countries do influence change within those organisations to develop those guidelines to include interests of those countries (Fernandez-Feijoo et al., 2014).

Altogether taken, this review aims to theme MNCs' CSR reporting practices in developing countries' contexts in sequential order of progression. This review argues that the sequential order reveals a progression in MNCs' subsidiaries CSR reporting practices in the existing literature, which is assumed to be a result of the interrelated ideas and conceptions mentioned earlier in this section of the chapter. Consequently, the sequential order aims to account for progression that considers four main factors. The first is the increased awareness of CSR-related topics by both global and local stakeholders. The second is the pressure applied by stakeholders that induces change to CSR reporting practices. The third is the increased reporting activity in developing countries through MNCs' subsidiaries. The fourth is the increased scholarly research that involves renewed methods, framings, and conclusions. The reviewed literature will be categorised into subthemes that represent an overall progression in the state of MNCs' CSR reporting in a developing country context, which will be absence and presence, limited implementation, internal and external influences, and blending global with local. The reviewed literature

focuses mainly on Asian and African countries where the majority of developing countries CSR research is found.

3.6.1 Absence and Presence

The earliest studies on MNCs' CSR reporting practices tend to explore the nature and extent to which CSR reporting practices exist and provide very limited analysis as well as being descriptive (Belal and Owen, 2007). Perhaps the earliest research on MNCs' CSR reporting practices in a developing country context is the work by Teoh and Thong (1984), which examined CSR reporting in 100 Malaysian companies. The findings reveal that social reporting was largely concerned with employees and goods/services and was lacking social and environmental involvement. The country of origin had an impact on its social and environmental commitments, with foreign-owned subsidiaries with European and American origins showing better CSR disclosures. Similar findings were found in Belal and Owen, (2007). However, the latter study which examined the garment industry in Bangladesh, found that those descriptive CSR practices by MNCs subsidiaries and local companies were a result to pressure by MNCs headquarters and global.

Another early example is Disu and Gray (1998) which is among the earliest studies that tap into MNCs reporting in Africa. The study provides a content analysis of 22 of the largest MNCs in Nigeria, where most reporting was on mandatory charity activity except for voluntary reporting that was employee related. However, oil and gas companies had on average a higher rate of disclosure, especially Shell. Shell's position was an interesting one where it was under public pressure in Nigeria and was forced to provide more disclosure compared to its global disclosure. Although this study is brief, it provides a glimpse of what societal pressure can achieve in redirecting MNCs' CSR reporting practice.

Other early studies examined CSR reporting practices in other contexts. In the Egyptian context, Rizk et al. (2008) studied the annual reports of 60 local industrial firms representing nine of the highest polluting industries were examined for CSR reporting practices. Findings based on annual reports analysis indicate low CSR reporting awareness that is descriptive and mostly employee-related disclosures, with very ineffective social and environmental. Perhaps an interesting finding was the fact that private corporations provided more disclosure than governmental peers on employee-related information, which reflects the adherence to regulations related to occupational laws per industry (p.137). In the Bangladeshi context, Imam, (2000;) and Rahman Belal (2001) studied multiple industries that included local and MNCs subsidiaries. In addition to the basic CSR disclosure that is mostly employee related, negative disclosures were avoided and that MNCs subsidiaries reported more than local companies, despite the lack of legal requirement and lack of local CSR reporting awareness.

In this vein, other studies covering seven developing countries and included the same remarks, which is the lack of interaction with MNCs with at least part of the reason for weak CSR reporting practices. Such as the study by Chapple and Moon, (2005), reveals that MNCs' CSR reporting practices are marginally better than their local counterparts. However, those MNCs were mostly Asian. This might imply that MNCs perform better at CSR not just for being a Western or developed country in essence, but rather due to increased awareness that might result from cross-border exposure (p.435).

In addition, studies with more emphasis on the environmental aspects of CSR reporting indicate that companies report more due to regulatory reasons or due to being subject to global standards. For instance, Sakr et al. (2010) conducted a study to explore to what extent Egyptian contractors adhere to ISO 14001 guidelines about environmental impact, through the examination of 50 construction companies operating in Egypt. The study reveals that local companies are not fully aware of the environmental reporting practices and attributed that the lack of knowledge is in part due to the limited international standards that

are usually supplied through interacting with MNCs. Similarly in Singapore, Perry and Tse Sheng (1999) analysed 264 annual reports and surveyed all publicly listed companies across multiple industries. The authors found that low environmental disclosure is due to low level of public awareness and almost half of the companies examined perceived it as unjustified cost as there is legal requirement to report.

Relatively recent studies provided more depth on the link between lack of pressure and absence of CSR reporting. Belal and Cooper (2011) provide deeper insight into what resulted in the absence of CSR in Bangladesh. In the study, 23 corporate managers were interviewed including local companies and MNCs subsidiaries to investigate the absence of disclosure on child labour, equal opportunities, and decreasing poverty. The findings reveal that a set of factors led to the absence, which includes the lack of resources, awareness, legal requirements to disclose information, profit motive, and most importantly the fear of negative publicity among local and global buyers. The study stressed the increasing awareness is the key to induce societal pressure that would, in turn, lead to enforcing more effective reporting practices. An interesting conclusion from this study indicates that when MNCs subsidiaries decide not to report on a specific matter, and it would be coupled with a low level of local awareness of the importance of reporting on it. This would ultimately lead to the absence of reporting on matters despite its importance to the MNC headquarters or global level.

Another similar example is Hill and Mitchell (2009) that explored the South African context across 17 business segments, where most local companies reported as a response to regulatory pressures. The study findings reveal some CSR reporting components were not measured because they were deemed irrelevant or challenging, resource limitations, or there were no regulatory obligations or pressure to do so. In addition, environmental reporting was influenced by ISO 14001 accreditation, which mainly was sought after by motor vehicle industry to satisfy EU regulations. Companies who made voluntary reporting tended

to operate in sectors with little environmental effect as they aimed to improving stock marketability and sustainability indexes, which reflects a profit motive.

Combing the previous discussion with the contextual summary in table 1, few points are worth noting. CSR reporting practices where descriptive whether by MNCs or local companies alike. Companies who reported more activity were either; subsidiaries of MNCs, local companies selling to international buyers, or following legal requirements and global frameworks (E.g. ISO). Due to the limited CSR disclosed per company a wide range of sectors/industries where examined, it could be argued that the overall CSR activity in country under examination is at an early stage of adoption. Limited awareness among companies' executives/employees and the general public is a main contributing factor to the lack of reporting, which is coupled with weak, limited, or non-existent legal requirement to report.

In addition, more than half the studies mentioned that CSR reporting does not contribute to profits and could be an unnecessary cost. This brings NGOs to the spotlight, as they are responsible for increasing awareness among the general public, pressure the governments for more regulations and the companies to comply. Only 4 studies pointed some pressure applied by NGOs (Belal and Cooper, 2011; Belal and Owen, 2007; Chapple and Moon, 2005; Perry and Tse Sheng, 1999). However, without affirming its effectiveness, which reflects NGOs' early growing power. Furthermore, the time frame of studies reviewed reveals that CSR reporting practices adoption did not start nor progress uniformly. Asian studies were first, giving them the lion share in research.

Author & Year	Country / Region	MNC/ Local	Sector/ Industry	Method of Data Collection
Belal and Owen, 2007	Bangladesh	MNCs, Local, & Public	Garments and Textile	Interviews with 23 senior managers

Teoh and Thong, 1984	Malaysia	MNCs & Local	Multiple	Interview questionnaire with 100 senior executive officers
Disu and Gray, 1998	Nigeria	MNCs	Multiple	Annual Reports of 22 large MNCs
Imam, 2000	Bangladesh	MNCs & Local	Multiple	Literature Analysis & Survey of 40 locally listed companies
Belal, 2001	Bangladesh	MNCs & Local	Multiple	28 Surveys & Annual Reports
Sakr et al., 2010	Egypt	Local companies	Construction	Interview questionnaire with 50 contractors
Chapple and Moon, 2005	India, Indonesia, Malaysia, The Philippines, South Korea, Singapore, and Thailand	MNCs & Local	Multiple	Analysis of web site reporting of 50 companies in each country
Belal and Cooper, 2011	Bangladesh	MNCs & Local	Multiple	Interviews with 23 corporate managers from local and MNCs subsidiaries in Bangladesh
Rizk et al., 2008	Egypt	Local & Governmental	Multiple Manufacturing Industries	Annual reports for 60 companies
Perry and Sheng, 1999	Singapore	Local & MNC	Multiple	264 Annual reports and Surveys for all publicly listed firms
Hill and Mitchell, 2009	South Africa	Local & MNC	Multiple	Interview Questionnaire with CSR managers in companies in 17 business segments

Table 1 Absence and presence: includes summary of papers reviewed covering absence and presence of CSR reporting practices in developing countries context. Multiple: refers to a variety of industries (E.g., manufacturing, textiles, banking, telecom, etc.). MNCs: refers to MNCs subsidiaries.

3.6.2 Limited Implementation

Several studies pointed out that MNCs' implementation of CSR reporting practices is limited in a developing country context, where they emphasised that MNCs of developed country origin adopted CSR reporting practices that do not match the needs nor the reality of the developing ones. The studies reviewed (see for example Jamali, 2010; Hilson, 2012; Momin, 2013; Barsoum and Refaat, 2015; Belal et al., 2015; Lauwo et al., 2016; Momin and Hossain, 2011; Sharmin et al., 2014) present different forms of limited implementation of CSR reporting practices. However, they represent a progression from absence that

connect all of them on the important role that NGOs should or did achieve to pressure companies to increase their CSR reporting.

The first form sheds light on CSR reporting that responds to the local context by disclosing the minimum level of mandatory disclosure. Momin and Hossain (2011) examined 50 annual reports from the most polluting publicly listed local companies and MNC subsidiaries in Bangladesh. The study reveals a predominant focus on employee-related disclosures across both subsidiaries and local companies, which aligns with the mandatory disclosure requirement in Bangladesh. The authors found that some subsidiaries reported on disclosures which their headquarters do not report on, and attributed that subsidiaries follow different CSR reporting strategy based on country of reporting. Similarly, Jamali (2010) interviewed managers of 12 MNCs subsidiaries in Lebanon, who confirmed that they follow global CSR guidelines made by the headquarters but are applied locally on a very limited scale due to limited financial resources that are tied to the subsidiary's profits. Interestingly, the study found that subsidiaries' CSR activity is a result of the business global strategy that does not takes into consideration the local needs.

The second form is focused on tackling CSR reporting practices from socio-cultural perspectives that are linked to philanthropic western-based traditions. Barsoum and Refaat (2015) interviewed MNCs subsidiaries managers, NGOs and media officials in Egypt. The authors argue that global or western CSR practices are applied in a cosmetic or superficial manner that does not touch upon the actual local needs that CSR is supposed to be addressing. For instance, providing school bags to some students in a limited scale project does not connect to the actual needs of those students. A similar account was provided by Sharmin et al. (2014) as it examined an MNC subsidiary in Bangladesh that provides basic healthcare to a vulnerable community in a rural area. Interaction with key stakeholders including community members found that actual engagement for local people has been marginal. Both studies pointed out that present

philanthropic and charity work is merely made as an act of uniformity for the MNC global CSR strategy, and that respective NGOs involved in the projects had no control or involvement in the process.

The third form is mainly focused on tackling CSR practices from a political and economic perspective. The study by Lauwo et al. (2016) looked into the Tanzanian mining sector to examine CSR reporting practices, transparency, and accountability through transnational companies (TNC) in the mining sector. The paper acknowledges that the CSR reporting practices adopted by TNC in the mining sector originate from global standards that came as a response to increasing pressure from various global stakeholders. However, those CSR reporting practices remain selective and do not address real problems that those TNC mining activities cause locally, and that business-as-usual behaviour is predominant.

The authors acknowledge that there are two main reasons behind those latter mentioned CSR reporting practices, which conforms with other studies (Belal et al., 2015; Hilson, 2012). The first is the weak stance by the government to enforce regulations as this would discourage foreign investors and hinder economic growth. The second would be the inability of NGOs and other pressure groups to push further and force MNCs to improve their CSR practices. The authors conclude that CSR practices implementation is not a matter of a developed or developing country but rather on a government's power to enforce them, where TNC in the mining sector enforces those regulations in developed countries more often than in developing ones. The findings by Lauwo et al. (2016) reveal that CSR reporting practices that are carried out by TNC are forged in the local context of a developing country based on an "asymmetrical and unequal power" interaction between stronger global and weaker local dynamics, where economic global values are embedded within the Tanzanian institutional frameworks. Thus, the authors emphasise the increasing role of NGOs and societal awareness to enable them to exert pressure to enforce regulatory requirements that would enhance CSR reporting practices, which is similar to the finds made by Phiri et al., (2019) in the Zambian copper mining sector.

The limited implementation of CSR reporting practices was also evidenced in studies that involved the role of some pressure groups. Momin (2013) interviewed top NGOs’ officials in Bangladesh, where they acknowledged that existing CSR practices lack credibility and are barely anything but ad hoc public relations tactics. The findings also reveal that all NGO officials favoured influencing CSR practices indirectly, stressing the importance of exposing unethical business practices to other pressure organisations, such as consumer groups at the national and international levels, as well as the media. Those findings support earlier work by Islam and Deegan (2008), which involved a case study on a large export-oriented clothing trade organisation in Bangladesh. However, the main emphasis of influence on the local CSR practices was accredited to global stakeholders, given the level of progression in awareness at the time of the study (p. 861).

The previous discussion in this section reveals that limited implementation of CSR reporting practices might be a result of unequal power dynamics (Lauwo et al., 2016; Phiri et al., 2019), the mismatch of Western practices with local needs (Barsoum and Refaat, 2015; Sharmin et al., 2014), or coordination between MNC headquarters and subsidiaries plays a role in diluting the practices to align with local companies (Jamali, 2010; Momin and Hossain, 2011). In addition, the emphasises on raising awareness among the general public to mobilise pressure groups and advocate for stronger reporting frameworks was also discussed (Momin, 2013; Islam and Deegan 2008). Table 2 provides a summary of the main studies reviewed in this section.

Author & Year	Country/ Region	MNC / Local	Sector / Industry	Method of Data Collection
Hilson, 2012	Latin America, Sub-Saharan Africa, and Asia	MNCs	Mining Oil & Gas	Special issue introductory paper (Case study based)
Momin, 2013	Bangladesh	MNCs & Local	Multiple (mainly Garment)	9 In depth interviews with NGOs Top Officials (1 per NGO)
Barsoum and Refaat, 2015	Egypt	MNCs	Multiple	13 In-depth interviews with MNCs, NGOs,

				Media Officials and a CSR Consultant
Belal et al, 2015	Bangladesh	MNCs & Local	Multiple	32 Interviews with Stakeholder Groups (NGOs, Policy makers, Corporate managers, Trade bodies, Governmental Agencies)
Momin and Hossain, 2011	Bangladesh	MNCs	Multiple	Annual reports for 50 Companies
Sharmin et al., 2014	Bangladesh	MNCs	Healthcare	Case Study: 4 Focus Groups, 8 Interviews with Key stakeholders
Lauwo et al., 2016	Tanzania	MNCs	Mining sector	Case study: Interviews, Documents (Company, NGO, Media, Public)
Phiri et al., 2019	Zambia	MNCs and Local	Zambian copper mining sector	43 Interviews with Multiple Stakeholders
Islam and Deegan, 2008	Bangladesh	Local (Export Association)	Garment (Export focused)	Case Study: 12 In depth Interviews Annual reports
Jamali, 2010	Lebanon	MNCs	Multiple	10 In-depth Interviews with MNCs Managers

Table 2 Limited implementation: includes summary of papers reviewed covering Limited Implementation of CSR reporting practices in developing countries context. Multiple: refers to a variety of industries (E.g., manufacturing, textiles, banking, telecom, etc.). MNCs: refers to MNCs subsidiaries.

3.6.3 Duality

As awareness of CSR-related topics started to spread among various stakeholder groups as well as the increased pressure from international organisations and NGOs (Matten and Moon, 2008), MNCs became accountable to varying stakeholders' groups across the countries where they operate. Building on the work by Kostova and Roth, (2002) and Hillman and Wan (2005), a sub-stream of developing countries' CSR reporting literature is focused on MNC subsidiaries that are subject to institutional duality in an attempt to explain the difference in CSR reporting practices across developed and developing countries (See for example; Beddewela and Herzig, 2013; Momin and Parker, 2013; Jamali and Nevile, 2011; Belal and Owen, 2015; Jamali and Karam, 2018).

The institutional duality here refers to MNCs' subsidiaries facing pressures from both headquarters and local stakeholders, where local pressures start to influence the subsidiary's CSR reporting practises. These stakeholders would have varying views and needs concerning CSR reporting practices according to their contextual influences (Jamali and Karam, 2018). On one hand, the MNC subsidiary would aim to conform to CSR reporting practices required by the headquarters. On the other hand, it would aim to address CSR practices needs in their local setting, which depends on the strength of pressure groups (formal and informal) within this country (Matten and Moon, p.418). The aforementioned sub-stream of literature has addressed CSR reporting practices duality in several ways.

For instance, the study by Beddewela and Herzig (2013) examined MNC subsidiaries in Sri Lanka through interviews with managers. The study aimed to explore the factors that can influence the CSR practices of MNC subsidiaries in light of internal headquarters isomorphic pressures and external local context legitimacy concerns. The authors argue that MNC subsidiaries have to decide either to conform to the headquarters pressures as it is part of the overall business strategy to have CSR practices aligned or to respond to local expectations of how CSR practices should be carried out. The findings reveal that the majority of the subsidiaries examined local pressure is considered overall to be less significant and that it could be attributed to weak governmental policies and corruption, which conforms with earlier discussion on lack (Belal and Cooper, 2011) and superficial implementation (Barsoum and Refaat, 2015) of CSR reporting practices. Interestingly, the subsidiaries that were subject to local stakeholders were found to imitate their local competitors by issue stand-alone social reports (Islam and Deegan, 2008; Beddewela and Herzig, 2013).

However, Momin and Parker (2013) find the opposite takes place in their study on motivations for CSR reporting by 7 MNCs subsidiaries in Bangladesh. They conclude that local settings such as weak regulations and a strong cultural and business environment may lead to depressing the headquarters' CSR

agenda locally, which is in line with Jamali and Neville (2011). For example, both studies are held in countries where cultural and religious beliefs view self-reporting on activities involving charity or donation in a negative way. Thus, Momin and Parker (2013) found that some subsidiaries had to go against the headquarters guidelines and seized reporting on such activities to maintain a positive public image.

The important takeaway from both studies here is the complex dynamic between MNCs and their subsidiaries (Jamali and Neville, 2011, p.618), where both had to reconcile different CSR activities internally while dealing with external pressures in their respective contexts (Momin and Parker, 2013, p.221-223). where the subsidiary act with a degree of freedom from the headquarters, where it aimed at blending global and local pressure. As to the internal pressure, Jamali and Neville (2011), Beddewela and Herzig (2013), and Momin and Parker (2013) reveal that MNC subsidiaries have significant pressures on how to conduct their CSR reporting practices imposed by the headquarters as part of conforming with the overall business strategy. This translates into reporting regularly on CSR reporting activities to the headquarters. Both studies also mention that MNCs headquarters aim at forming institutionalised internal CSR reporting practices that reach beyond subsidiary control that would integrate a global CSR plan across the MNC's network of subsidiaries around the globe, which corresponds with findings by Jamali (2010).

Nevertheless, Beddewela and Herzig (2013) add that few MNCs' subsidiaries publish stand-alone reports to achieve external legitimacy as they mimic local companies' CSR reporting practices, but only after getting approval from the headquarters. Further evidence from Belal and Owen (2015), where the study examined the rise and fall of stand-alone CSR reporting of an MNC subsidiary in Bangladesh that manufactures Tobacco. Given the widespread awareness of the danger of Tobacco, the headquarters encouraged the subsidiary to issue stand-alone reports to improve its image. However, those reports were received with huge local backlash demanding that the subsidiary cease all community activities, leading

the subsidiary to abandon stand-alone reports after consulting with the headquarters. This demonstrates that local pressure on subsidiaries can influence their CSR reporting practices and even have a ripple effect on the headquarters, leading to joint decisions to initiate or cease reporting.

Putting all this together, it could be argued that perhaps an important and overlooked assumption, is the way through which the MNCs’ headquarters formulate their global CSR reporting practices, and whether subsidiaries’ unique practices are diffused albeit partly into the global CSR reporting. This assumption becomes valid when we factor in the influence of local stakeholders and their level of awareness and ability to force the subsidiary and the headquarter to alter their CSR reporting practices (Kim et al., 2018).

Table 3 provides a summary of the main studies reviewed in this section.

Author & Year	Country/ Region	MNC / Local	Sector / Industry	Method of Data Collection
Beddewela and Herzig, 2013	Sri Lanka	MNCs	Multiple	Case study: 10 In-depth interviews with MNCs’ Managers
Momin and Parker, 2013	Bangladesh	MNCs	Multiple	39 In depth Interviews with Managers from 7 MNCs and Annual reports
Kim et al., 2018	China & Vietnam	MNCs	Multiple	177 Surveys collected from China & Vietnam
Jamali and Neville, 2011	Lebanon	MNCs & Local	Multiple	40 In-depth Interviews: MNCs, Local, Governmental, NGOs, and Academia
Belal and Owen, 2015	Bangladesh	MNC	Tobacco	Case Study: 22 interviews with key stakeholders Annual reports and CSR reports

Table 3 Duality: includes summary of papers reviewed covering duality of CSR reporting practices in developing countries context. Multiple: refers to a variety of industries (E.g., manufacturing, textiles, banking, telecom, etc.). MNCs: refers to MNCs subsidiaries.

3.6.4 CSR Hybridity

Another interesting subtheme in CSR literature on developing countries is the one that sheds light on MNCs' attempt to respond to conflicting influences, where they attempt to integrate their global operations across different contexts into a global CSR strategy while responding to increasing and varying stakeholders' demands (Mohan, 2006; Muller, 2006). The inquiry into how MNCs manage global and local CSR reporting needs is studied and explained in different ways to blend global and local such as integration-responsiveness (Hah and Freeman, 2014; Husted and Allen, 2006; Miska et al., 2016), making the global-local and local-global (Alawattage and Fernando, 2017), glocal (Chaudhri, 2006), and commonly referred to as hybridity (Alawattage and Fernando, 2017; Chaudhri, 2006; Jamali et al., 2017; Mohan, 2006).

However, MNCs' hybridity is viewed from different points of view and might be misrepresented as well. For instance, Bondy and Starkey (2014) examined CSR reporting practices in 37 MNCs to view how global and local integration takes place. The selected MNCs studied revealed that local culture was ignored in their analysis and that applying best practices for CSR reporting, would eventually lead to an integrated CSR reporting strategy. The main drawback with the use of the best practice in this example is the fact that those companies did not include local managers when deciding the CSR policy, and only gave them the ability to customise the policy at the practice level as is the case in Jamali (2010). However, the resulting CSR reporting practices were not impactful on the local level for the latter two studies.

Thus, it could be argued that managers that wish to formulate a truly integrated global CSR reporting policy, must include local managers in the policy-making stage to assure that it would be customisable when practised at the local level. This is supported by Miska et al., (2016) who studied Chinese MNCs and found that cultural diversity at the top managerial level is related to higher global integration and local responsiveness in CSR reporting practices. Other studies examined the hybridisation direction within the

MNCs, where top-down CSR reporting strategy that is built on global “hyper norms” that transcend contexts, where they are later tailored and diffused into local policies that can implement them (Mohan, 2006). On the other hand, Muller (2006) found that subsidiaries that are given autonomy in their CSR reporting practices were more adhering to the global CSR reporting strategy and contributing to “upwards harmonisation”, which might reveal the socio-cultural complexity at play.

Coming to cultural influences, Alawattage and Fernando (2017) examined how local managers utilise global CSR practices to create their local reality, using the postcolonial local context of Sri Lanka. The study found that local managers try to imitate global CSR practices at the local level through a “third space” or hybrid CSR reporting practice where the global and local meet. However, the paper acknowledged that those local managers choose to mimic global discourses to appear more global rather than to touch upon pressing issues in the local context. Conversely, Kamla (2007) examined nine Arab Middle East (AME) countries’ CSR practices. Except for environmental topics, the study found a significant degree of resemblance between companies in those countries and the ones in the United Kingdom on several CSR topics. Nevertheless, Kamla (2007) argued that CSR practices in AME countries were also dominated by specific socio-cultural themes that do not exist in the western social accounting reporting frameworks, which could open the possibility of hybridising those in the global CSR practices, which is an inquiry that is also raised by Jamali (2010) for future examination.

Furthermore, across the reviewed literature, there was a brief and rare mention of “best practices” as a representation of how MNCs and local companies in developing countries context attempt to improve CSR reporting practices (see for example Adams et al., 1998; Matten and Moon, 2008; Welford, 2004; Adams and Larrinaga, 2019; Bondy and Starkey, 2014; Beddewela and Fairbrass, 2016). However, none of those studies defined what is meant by best practices nor how do MNCs decide them. Szulanski, (1996) defines the practice as “the organisation's routine use of knowledge and often has a tacit component,

embedded partly in individual skills and partly in collaborative social arrangements” while affirming that best practices are transferred as a “dyadic exchange” within the organisation by replication as they are proven to be superior to alternatives outside the organisation. Applying this understanding to an MNCs CSR reporting practices would mean that for CSR reporting practices to be deemed as “best” they must involve an exchange, which yet has to be examined in the CSR reporting practices literature.

Perhaps Chaudhri (2006) might be the model for future CSR reporting practices. Building on the work by Bartlett and Ghoshal (1989) that suggests that MNCs can adopt local strategies and transform them into global integration, Chaudhri (2006) explored how global and local CSR interact. The study examined the Hewlett-Packard initiative in India and South Africa, which upon success was adopted as a global CSR strategy that was deployed by the company across other emerging markets. This study provides a foundation for the possibility that CSR reporting practices could be transferred from local subsidiaries to the global level as part of an integrated CSR reporting practice. Nevertheless, the study findings are not conclusive as the collected data was based only on online source, which would include more details on how the internal process takes place between the MNC headquarters and its subsidiaries.

Furthermore, CSR hybridity is better conceptualised as a balance between local and global CSR practices (Pisani et al., 2017), where developing country CSR needs and reporting practices would not contradict global ones (Muller, 2006) and perhaps contribute to the betterment of CSR practice on the global level (Kamla, 2007). This review was dominated by Asian studies, especially Bangladesh, and perhaps examining under-researched developing countries in other regions of the world would enrich the literature and provide new insights. Table 4 provides a summary of the main studies reviewed in this section.

Author & Year	Country/ Region	MNC / Local	Sector / Industry	Method of Data Collection
Miska et al., 2016	China	MNCs and local companies	Multiple (mainly	Annual reports, CSR reports, and corporate Website of 31 Chinese MNCs

Mohan, 2006	India	MNCs	Multiple	8 Case Studies: (based 2 on MNCs): Interviews and Document Analysis
Alawattage and Fernando, 2017	Sri Lanka	Local	Multiple	43 Interviews with CSR Managers from 25 companies, Annual reports, and CSR reports
Kamla, 2007	Arab Middle East: Egypt, Saudi Arabia, Qatar, Bahrain, Oman, Kuwait, Jordan, Syria	Local	Multiple	Annual reports of 68 companies
Chaudhri, 2006	India, South Africa	MNCs	Multiple	Case study: Website and Media reports
Muller, 2006	Mexico	MNCs	Automotive	8 In depth Interviews with Managers from 3 MNCs

Table 4 Hybridity: includes summary of papers reviewed covering hybridity of CSR reporting practices in developing countries context. Multiple: refers to a variety of industries (E.g., manufacturing, textiles, banking, telecom, etc.). MNCs: refers to MNCs subsidiaries.

3.7 Conclusion

Perhaps the best way to sum up the discussion on the examined literature is to summarise certain points in the discussion and how each connects. The first point is the relationship between the origin and the momentum. The origin of CSR and CSR reporting practices is undeniably founded and established within developed countries' contexts, specifically the United States and Europe (Matten and Moon, 2008; Tilt, 2016). Yet, the dynamic nature of CSR reporting due to the influence of all the factors mentioned earlier in the discussion has made it on a continuous path of progression and development around the globe (sections 3.4 to 3.6), which is also discussed within the CSR literature (see for example: Pisani et al., 2017; Andrew and Baker, 2020; Chung and Cho, 2018).

The second point is the relationship between context and conceptual frameworks. Since CSR reporting practice is originally researched in the context of developed countries, theoretical frameworks used to describe the practices need not only to be refined or developed but also to be replaced with new novel theories (see for example: Osman et al., 2020; Momin and Parker, 2013; Al Mahameed et al., 2020). Such

as the case made by Tinker et al (1991) as theoretical frameworks changed within the context of one country, it only makes sense to introduce other theories that cope with the current state of CSR reporting practices especially when it is called upon within the literature (O'Dwyer and Unerman, 2016; Unerman and Chapman, 2014).

The third point is the research that examines the role of MNC in shaping Global CSR reporting practices, which despite its growth in the recent years remain patchy and under-researched from the developing country context (Qian et al., 2021). The current literature under study often portrays MNCs as organisations that spread CSR reporting practices from developed to emerging and developing countries, which is true to a great extent. However, this literature does not provide direct inquiry into how MNCs formulate or forge their global CSR reporting practices light of their continuous efforts to strike a balance between meeting the demands of global reporting bodies and the local needs of multiple subsidiaries including those in developing countries (Fortanier et al., 2011; Fransen et al., 2019). This inquiry becomes increasingly important as adoption of CSR reporting practices in developing countries show progress in recent research studies (Jamali et al., 2019; Jamali and El Safadi, 2019; Qian et al., 2021) in general, and increased engagement from subsidiaries in the developing countries in specific (Fransen et al., 2019, p.401). This calls for revisiting the possibility of upward harmonisation of CSR reporting practices from developing country context towards the global level as in Muller (2006) and Jamali (2010).

The fourth and last point would be the reconciliation of context and boundaries. MNCs are entities that possess extensive resources and capabilities, granting them a substantial and wide-ranging influence on a global scale. This involves high level of coordination and strategic planning of their activities including global CSR reporting practices. The discussion in the previous sections of this chapter reviewed CSR reporting practices in light of a wide range of perspectives, inquiries, theoretical framings, methodologies, and empirical findings. Nevertheless, the process by which MNCs formulate or develop their CSR

reporting practices, especially when they are often labelled “best practices”. Perhaps looking into this matter from a new point of view would be part of the answer, which will be discussed in the following chapter.

Chapter 4: Theoretical Framework

4.1 Introduction

This chapter's main aim is to introduce and discuss actor-network theory (ANT) as the theoretical framework that underpins this study. The theoretical framework would help in providing a new perspective on the flow of CSR reporting practices between Global and local contexts. The discussion begins with an overview of the theoretical frameworks that have been mainstream in CSR literature as well as discussing some of the recent frameworks, especially those that have been used in a developing country context. The following section would introduce ANT and its main assumptions. The discussion would also include how ANT evolved until it was introduced in social sciences, including accounting. The last two sections of the discussion would illustrate the usefulness of ANT as a novel theoretical lens on CSR literature and its implication via utilising technology as a non-human actor or actant on the flow of CSR reporting practices.

4.2 CSR Theoretical frameworks

Perhaps a possible approach to give an overview of CSR theoretical frameworks is to understand the main reason that led to their emergence. It could be argued that the origin of adopting theories that attempts to understand and explain CSR stems from the early debate on whether corporations should or should not do CSR as stated by Friedman (1970). Friedman argued that a corporation's sole responsibility is towards its shareholders by increasing their wealth through the generation of profits, while other social issues should be handled by the government that collects taxes from the corporation to handle those issues. While proponents of CSR argued that a corporation has a fiduciary duty towards society, the environment, and the society at large. Those arguments led to various approaches to theorise why, how, and when CSR activities do or do not a corporation carry out.

Early CSR literature was not systematically structured and lacked any established theoretical viewpoint (Ullmann, 1985). This allowed for the formation of three main streams of theorisation for CSR as

described by Gray et al (1995) and Owen (2008) which are: decision-usefulness, economic theory, and social and political. Decision usefulness attempted to confine CSR to the boundaries of the standard accounting discipline, which led to the limited scope and usefulness of this approach as pointed out by Unerman and Chapman (2014). The economic theory emerged as the response to the drawbacks of decision usefulness theory. However, the theory did not provide any real contribution to CSR and was built on pure economic tenets that are short-term and wealth-focused with little regard to the social or environmental activity of the business (Gray, Bebbington, and McPhail, 1994). Over the past three decades, the social and political approach has been the most widely utilised approach in social accounting in general and CSR in particular. The political approach is characterised by the ability to examine organisations at the micro-level (see for example Tinker, 1980; Sargiacomo, 2015). Sensemaking or systems-oriented theories as they are known in the social accounting literature are theories researchers employ to have a broad look that enables them to understand CSR activities carried out by corporations (Gray, Kouhy, and Lavers, 1995a). Gray, Owen, and Adams (1996) define a system-oriented view as one that enables a researcher to shed light on the role of information disclosed about the relationship between corporations and various stakeholders such as government and individuals.

System-oriented theories have been used in social accounting over the past three decades which contributed to the use of political theory, legitimacy theory, stakeholder theory, resource-based theory, and institutional theory (Chen and Roberts, 2010). Social and political theories have been used in CSR to try to explain the how, why, and when activities that are carried out by corporations under broad contextual situations (see for example Guthrie and Parker, 1989; Deegan, Rankin and Tobin, 2002; Gray, Owen, and Adams, 2009; Contrafatto, 2014; Deegan, 2019).

The previously mentioned system-oriented theories vary in the intensity of their use in CSR. For instance, Legitimacy theory is the most used theoretical framework in CSR and sustainability (Deegan, 2019). The

following section will discuss some of those theories in more detail as well as give mentioning of other theories that have been used more frequently in developing countries' contexts. However, and before the discussion, it is important to clarify some points that would help lay the discussion more connected and would help support the motive for applying ANT as the theoretical framework for this study.

The first point is the need to factor in the maturity level of CSR when considering the theoretical framework applied as well as the sequential order of contextual influences. For instance, early adopters of CSR are the developed countries that had a lack of CSR reporting consistency at the beginning, given the early adoption and few regulations that existed to support voluntary CSR adoption (Gray, Kouhy, and Lavers, 1995a). Thus, CSR within those countries went through a long process of improvements that led to political, social, and environmental forces that triggered the development of theoretical frameworks that suits their own needs and context. Those frameworks were in some instances subject to debate as to whether they should be applied equally as in the United States versus in Europe (Matten and Moon, 2008 p. 419). Interestingly, in the advent of globalisation and the rise of MNC, Matten, and Moon (2008) examined the flow of CSR as it developed over time whether implicit or explicit moving across nations with varying degrees of political, economic, and social structures, indicating the importance of the context (Tilt, 2016).

This takes us to the second point, the purpose of discussing previous theories is not to prove that one single theory is right or wrong to use, nor it is to prove that they cannot be applied to a certain context. The main purpose is to give some reference to how those studies were positioned in a way that allowed a given theoretical to be the best match to understand them from a certain angle or lens. Theories are viewed to complement one another and that varying theoretical frameworks and lenses help provide a fuller and

richer analysis that helps understand the why, how, and when of CSR practices adopted by corporations (Gray, Kouhy and Lavers, 1995a; Owen, 20,08).

The third point addresses the ongoing discourse in the CSR literature on whether mainstream theories should be further developed to accommodate or allow for better analysis (Deegan, 2019) or that some theoretical approaches if used too extensively might harm the development of new theories that could better inform undertaken research (Chung and Cho 2018 p.224). This study supports adopting new theoretical frameworks, especially when the study addresses a unique aspect of the CSR literature that is not previously researched.

4.2.1 Stakeholder Theory

This theory was originally utilised to support Freeman's (1984) defence of the concept of stakeholders who should be considered by corporations as the concept includes all groups that are influenced by the corporation's actions in various ways. Freeman's (1984) argument was responding to Friedman (1970) who assumed that corporations should only care for the interest of their owners. Referring to the previous section in the discussion, it is logical and justifiable to use stakeholder theory as a mainstream theory city attempts to establish the need for CSR to be carried out by corporations at its early adoption. This theoretical framework became more convincing due to the o new influence of varying stakeholder groups who could choose to withhold their support for corporations (Roberts, 1992). However, stakeholder theory is criticised for not being able to draw a line between various stakeholders with conflicts of interest. This could lead to corporations' management attempting to employ questionable behavioural attitudes in an attempt to balance the conflicting yet significantly powerful interests of various stakeholders (Cho et al., 2015). Nevertheless, the theory gave valuable insights that informed and helped progress the development of the CSR literature led to the opportunity to apply other theories such as Legitimacy, and Institutional theory.

Stakeholder theory is used widely in developing countries' studies (see for example Islam and Deegan, 2008; Belal and Roberts, 2010) and even more extensively in the Middle East region (see for example Jamali, 2008; Bayoud, Kavanagh and Slaughter, 2012; Nobanee and Ellili, 2016). Based on this extensive use in the Middle Eastern region, stakeholder theory might be thought of as a classical way where CSR should attempt to balance bet varying interests of stakeholders economically. Though, the research shows a different reality as ethical and regulative perspectives are studied as in Naser et al. (2006) and Ali Aribi and Arun (2015), where economic motives are not the main concern.

As to MNC operating subsidiaries in various host countries, managers seem to have a fiduciary obligation to all its stakeholders rather than its shareholders (Garriga and Melé, 2004) including those on the local level of a developing country (Jamali, 2008, 2010). This led to the emergence of corporate or institutional duality which is the situation where a corporation is under pressure from global and local stakeholders in the case of MNC subsidiaries (Hillman and Wan, 2005). However, the majority of research that tackled corporate duality did not rely on stakeholder theory (see for example Kostova and Roth, 2002; Momin and Parker, 2013; Jamali, Makarem, and Willi, 2019).

4.2.2 Legitimacy Theory

According to Dumay et al. (2018), legitimacy theory is one of the most utilised theoretical frameworks in social accounting in general and CSR in specific. Legitimacy theory is also the most cited in the CSR literature with only three papers (Deegan, 2019). One of the earliest and most significant papers in the development of the theory is the work of Dowling and Pfeffer (1975) and Suchman (1995) that is used it as the foundation for legitimacy theory in social accounting research. Perhaps the best way to define organisational legitimacy is as a situation or setting where an entity's value system is reliant on the value system of the society in which it operates (Lindblom, 1994). In other words, corporations do not have the right access to social or environmental

resources, which makes them expected to seek the acceptance of those who provide those resources. Consequently, corporations utilise CSR to gain acceptance and access in society (Deegan, Rankin, and Tobin, 2002).

Despite its intensive use in CSR literature, Legitimacy theory is subject to strong criticism, which includes Parker (2005) as it argues that legitimacy comprises obvious conceptual similarity with political economy accounting theory and institutional theory, as well as favouring financial stakeholders in its analysis. This criticism was met by a body of literature that explores other theoretical frameworks that would best avoid those earlier mentioned issues. For instance, Buhr (2002) introduced structuration theory, (Adams and Larrinaga-González, 2007) introduced contingency theory and institutional theory.

4.2.3 Institutional Theory

Institutional theory has evolved from institutional legitimacy which in turn branched out from legitimacy theory (Chen and Roberts, 2010; DiMaggio and Powell, 1983). In the sequential development of theoretical frameworks for CSR, institutional theory became the logical framework due to its versatility to examine changing social patterns and how corporations' activities interact with them (Oliver, 1992; Greenwood, Suddaby, and Hinings, 2002). The institutional theory contends that firms have unique characteristics that will still adjust to the surrounding societal system that they operate within (Zucker, 1987). The development of CSR practices in developed countries has led to the emergence of interpretations beyond those previously provided through stakeholder and legitimacy theory (Belal and Owen, 2007; Pisani et al., 2017). Those justifications were better justified using institutional theory, especially in the rise of globalisation where MNC had to operate through the varying context of developed and developing countries (Campbell, 2004).

The studies covering developing countries started to emerge over the past two decades to examine the motives behind adopting CSR reporting practices and how they relate to developed countries' specific frames and practices (Jamali, 2010; Jamali and Neville, 2011). Jamali and Neville (2011) extended on institutional theory to explore how MNC subsidiaries take action based on the influence of the network of local relationships on one side and directives from headquarters on the other, while still making dilate CSR decisions based on MNC's overall guidelines. Interestingly enough, an earlier study by Birkinshaw and Hood (1998) suggested that subsidiaries with strong CSR performance could go in both directions between the subsidiary and the headquarters. Similarly, Muller (2006) attempted to investigate this same possibility but could not get a clear answer if a subsidiary with strong CSR could choose to adopt certain global CSR without taking permission from the home office. This previous example provides an indicator that despite the ability of institutional theory to inform data and interpret it better than stakeholder and legitimacy, some aspects or viewpoints could not be covered. This would simply mean that the search for new novel theories to help better understand CSR would not stop (Chung and Cho, 2018) which is normal as there is not one single theory that can fit all types of inquiry. In addition, it would allow for the development of existing theories or combining them to give a better understanding.

4.3 Recent Adopted Theories

Recently adopted theoretical frameworks materialise as a response to the call for new theoretical frameworks that would help in providing a better understanding of CSR research (Hopwood, 2009b; Thoradeniya et al., 2015; Unerman and Chapman, 2014), given the more complex relationships in newly studied phenomena. The Postcolonial theory holds that countries that have been colonised later form a postcolonial identity that is grounded on a societal and cultural fusion between the colonised and the coloniser, which is referred to as hybridity (Alawattage and Fernando, 2017). Studies that have addressed postcoloniality in CSR are very limited and normally follow critical accounting literature (Alawattage and

Fernando, 2017; Annisette and Neu, 2004; Gallhofer et al., 2011; Kamla, 2007). The study by Kamla, (2007) highlights the role of colonial history in accounting practice in general within Arab Middle Eastern (AME) countries as well as in CSR, indicating that AME suffers from western reporting frames that do not match the local context. The study also sheds light on the possible role that CSR in the AME towards the global CSR frames and practices. To Alawattage and Fernando (2017), their findings reveal that the colonised take western CSR practices and merge them with local culture to create a third space.

Some newly adopted theories would serve as a better way to interpret a given setting or context, thus providing an alternative view that would not be easily viewed without the chosen theoretical lens (see for example Killian and O'Regan, 2016; Al Mahameed et al., 2020; Osman, Gallhofer and Haslam, 2020). For instance, Osman, Gallhofer, and Haslam (2020) used to post-Marxist theory to account for CSR reporting in Egypt. The findings reveal that local CSR reporting practices should be the basis for formulating global CSR and the praxis of global and local dynamics.

An interesting study by Killian and O'Regan (2016) examined CSR reporting local legitimisation through a Bourdieusian theoretical lens. This paper presents the theory and the data collected in a meaningful way that shows how non-conventional theories can provide new insights into existing data. Another study, which moved away from conventional theoretical framing is Al Mahameed et al. (2020) by using Ann Swidler's Culture Toolkit theory. The study looked at the Arab region during the Arab Spring uprisings, where the political, economic, and social landscape started to shift at a fast pace, which translates into a shift in culture. Here, the suitability of the Culture Toolkit theory stems from its ability to look at human behaviour and the decision-making process that is shaped by cultural events.

The use of innovative theoretical frameworks in the recent CSR literature is not limited to the scope of the mentioned studies (Killian and O'Regan, 2016; Al Mahameed et al., 2020; Osman, Gallhofer and Haslam,

2020). More studies exist, where researchers test the boundaries of theories and attempt to push CSR literature further in various directions. For example, Thomson, Grubnic, and Georgakopoulos (2014) employed governmentality theory to account for the change in sustainability and organisational change. A similar study by Spence and Rinaldi (2014) examined how sustainability practice can surpass corporations' boundaries and reach other organisations through moving across the supply chain.

As the examined world becomes more dynamic, interconnected, and complex, it is natural to see new theoretical frameworks that attempt to analyse the examined phenomena. Those newly applied theoretical frameworks to CSR or social accounting, in general, provide new pathways to examine and interpret data that perhaps would not have made sense to use at an early stage of CSR adoption. CSR literature carried messages to researchers to examine CSR studies using novel theoretical frameworks (see for example Bebbington and Thomson, 2013; Unerman and Chapman, 2014) or apply more than one theoretical lens (see for example Jamali and Neville, 2011; Momin and Parker, 2013; Jamali, Makarem, and Willi, 2019) all for the sake of providing a deeper understanding of the phenomena being studied. Although a wide range of theoretical frameworks has been applied, not one single point of view could provide the full picture. Consequently, varying theoretical frameworks could be seen as complementing each other (Unerman and Chapman, 2014) and this would also mean that the search for new theoretical frameworks would continue (Chung and Cho, 2018).

As mentioned earlier that recent theoretical developments were a result of the complexity of CSR practice, it is worth noting that other factors play a role in determining the theoretical framing. The first factor would be the maturity level of CSR practice, whether on a country level or globally. For instance, CSR in the early 1970s is not the same as in the 2000s. The difference would include for example the number of companies applying CSR, degree of regulation, the role of NGOs, public awareness, local governmental

support, organisations, and initiatives supporting CSR, standardisation, and guidelines of CSR practice, and problems raised in connection with CSR.

The second factor would be the context where CSR is applied, where many factors play a role in shaping CSR practices (see for example Matten and Moon, 2008; Visser, 2009; Tilt, 2016). The third factor would be when did this country start to adopt CSR and the suitability of applying similar theoretical framework and guidelines (Jamali, 2010; Kamla, 2007), especially when the difference is not limited to the context but also the duration of adoption of CSR as a mainstream practice in this country. For example: applying a specific theoretical lens to a European country that has been applying CSR for 30 years, and then applying it again to a developing country that has been applying CSR for 10 years would probably yield very different results (Kemp, 2001). To make things even more complicated, some research suggests that some developing and emerging countries achieve better CSR performance and are more aligned with global reporting initiative (GRI) guidelines (Baskin, 2006; Preuss and Barkemeyer, 2011).

Thus, it could be argued that the current state of CSR in both developed and developing countries would necessitate a different theoretical framing that could be providing a meaningful interpretation given the earlier mentioned factors. Actor-Network Theory (ANT) was developed by a group of natural science and sociology scholars including Michel Callon, Madeleine Akrich, John Law, and Bruno Latour. Building on the sociology side of ANT development, Bruno Latour work will be the main reference for this study. ANT's theoretical framing pertains to the other components of this study, including the study's questions, literature, context, methodology, and more importantly collected data.

Although ANT was applied previously in social and environmental accounting research (see for example: Ferreira, 2017; Georg and Justesen, 2017; Jollands et al., 2018; MacKenzie, 2009; McLaren and Appleyard, 2020), including CSR (Baker and Modell, 2019; Caron and Turcotte, 2009). However, this

latter research does not explore how global and local CSR reporting practices between an MNC and one of its subsidiaries connect. Thus, employing ANT for this study provides a unique theoretical perspective on CSR literature that focuses on the flow of practices between global and local contexts, the role of developing countries in global CSR, and how CSR practices evolve into best practice.

4.4 Actor-Network Theory (ANT)

According to Latour (2005), ANT serves as both a theoretical and a methodological approach to social theory, where it assumes that all things in the social and natural worlds occur in continually flowing networks of connections. The theory postulates that all types of connections exist in this network without having anything left out as it aims to avoid any social and natural divide (Barter and Bebbington, 2013). It assumes that all the network connections in a social condition carry the same level of importance, making no external social forces beyond the connection of the network. Network connections include human and non-human “actants”; which include objects, ideas, processes, and all other important participants in the network who are as important as humans to make the network exist. ANT assumes that since social forces are being part of the network and cannot exist on their own, they are incapable of being used to explain the social phenomena. As a result, ANT can be utilised to describe social activity rather than explain it (Barter and Bebbington, 2013). Once this is established, one could present the notion of social forces figuratively and not as something that has real existence.

4.4.1 Overview of ANT

ANT was developed in the 1980s by Michel Callon and Bruno Latour and other sociologists as part of the development of sociology as it was becoming a dominant stream in science and technology-related studies (Bijker et al., 2012). ANTs originated in the Centre de Sociologie de l’Innovation, which is a research centre for an engineering school that started as focused on industrial innovation and later shifted towards interrelations between science and society (Muinesa, 2015). Gradually ANT started to spread to other

fields of studies as it proved both flexible and adaptable that almost can be applied to any context' including (Robson, 1991), sociology (law 1991) anthropology (Strathern, 1996), psychology (Michael, 1996), economics (Callon, 1999), and politics (Mol, 1999). Thus, ANT could be defined and understood as a wide theoretical collection that relates to the work of different authors including Bruno Latour (Latour, 1987), Michel Callon (Callon, 1999), and John Law (Law, 1999). Law, (2009, p.141) defines and describes it:

Actor network theory is a disparate family of material-semiotic tools, sensibilities and methods of analysis that treat everything in the social and natural worlds as a continuously generated effect of the webs of relations within which they are located. It assumes that nothing has reality or form outside the enactment of those relations. Its studies explore and characterize the webs and the practices that carry them. Like other material-semiotic approaches, the actor network approach thus describes the enactment of materially and discursively heterogeneous relations that produce and reshuffle all kinds of actors including objects, subjects, human beings, machines, animals, "nature," ideas, organizations, inequalities, scale and sizes and geographical arrangements.

A network is created where an actor such as a group or institution incorporates and translates the interests of other actors into their proposals, relying on its ability to define shared goals to enrol, form alliances, and mobilise those actors towards a common interest (Callon and Law, 1982, Latour 1987).

This study draws most of its concepts of ANT from the work by Latour over the years in general and his book "reassembling the social" (2005) in specific. There are several reasons for this decision. The first is that Latour's work on ANT had the biggest influence on accounting research (Justesen and Mouritsen, 2011, 2018; Lukka et al., 2022). The second is the fact that Latour (2005) provides a more refined and detailed explanation and assertions of ANT related positions on how the social should be explored as well as making certain ANT related concepts clearer and easier to grasp (Justesen and Mouritsen, 2011, p.164). The third and most important reason revolves around Latour's (1987, 1999, 2005) adoption of a flat ontology. This perspective asserts that all that can be observed are the actors' existence, their preservation, and the creation of new actors through various translations that lead to ongoing power struggles, where the sole duty of researchers is to trace the actors and describe the events that take place. In addition, the

concept of “flattening the social”, that is elaborated on in Latour (2005) provides a useful tool for this study as CSR reporting practices could be traced across human and non-human actors as well as across ALPHA without needing to worry about ongoing power struggles between local and global forces (p.176). This becomes important as the majority of studies reviewed in the literature on CSR reporting practice provide interpretations in light of global versus local and developed versus developing countries. Removing the global versus local tensions and focusing on the actors helps maintaining the focus on reporting practices, which is achieved by putting them on a flat plain as no scale or hierarchy of any form is assumed (Latour, 2005).

In terms of being a social-scientific line of inquiry, ANT is a constructivist approach that aims to show in a detailed empirical way, how human and non-human actors interact to construct a solid objective reality that differs from social constructivism (Justesen and Mouritsen, 2011). Latour (2005, p.91) made a clear differentiation between constructivism and social constructivism, where the earlier is reached by “mobilising various entities whose assemblage could fail” while the latter is achieved by “replacing objective reality with other stuff”. ANT is well known for its contentious assumption that non-humans can act or participate in networks and systems, and is normally related to strong criticisms of conventional sociology (Mol, 2010). ANT witnessed further developments such as the ability to map relations that occur between things and concepts, or simply between material and semiotic or material-semiotic (Law, 2009). Latour (2005 p.85) points out that ANT does not aim to show that objects do not do things instead of human actors, but rather they play a role in creating social connections as they take place that without them would normally not happen. However, Latour (2005) acknowledges that ANT offering roles to non-human objects and making them actors or “actants” becomes a tricky concept to embrace since tracing social events as they flow would cause problems since those events do not happen as a smooth continuity, but rather happen intermittently. Thus, non-human actors should be only taken into account when they are

relevant to the social action or network connection, and would not be relevant once they are not (Latour, 2005, p.89).

Furthermore, Latour's stance on ANT's ontological and epistemological approach was subject to criticism such as failing to contribute to the development of critical approaches to organisation (Whittle and Spicer, 2008). ANT is also criticised for manifesting a highly realist epistemology of highly descriptive and open-ended mode of reasoning without first posing a theoretically motivated research question or making any claims to continuous theory development that is aimed to generalise findings beyond specific empirical context in which the research is situated (Lukka et al., 2022, p.155). Nevertheless, those criticisms are also considered among ANT's points of strength (Callon, 1999), which is the case for this study as it aims to trace actors in a network in great detail to explore how CSR reporting practices are formed as well as what makes some of those practices deemed as "best practice". With regards to lack of generalisability, this study is an in-depth single case study that aims to explore and give an account that is not common in the reviewed literature.

4.4.2 ANT Language

ANT uniquely uses certain words to explain certain complex concepts. However, some of those words have common use in sociology and academic research in general that is different from ANT's, while others have also unique meanings in their specific academic research domain. In addition, some other terms are unfamiliar in their use such as the use of "actant" that is borrowed from the literature research (Latour, 2005, p. 54). Consequently, ANT scholars such as Latour, (2005, p. 29) and others such as (Barter and Bebbington, 2013, p. 36) have provided some combined explanations from the previous ANT-related literature, and definitions to help make their ideas around ANT clearer and less confusing. To inform the discussion, some of those words will be explained here as they will be utilised further in the study.

Starting with “actant”, it is a term that Latour (2005, p.54) considers a more liberating way from traditional “figurative sociology” where the actor donates to humans only, while actant provides the ability to be neutral when tracing and discovering network formation as it distinguishes actant and agency. “Flatland” refers to the way to map connections of a network, where there is no backstage, no third dimension, and no micro and macro view of the world, where the entire network and all patterns of relationships have to be traced (2005, p.176).

When it comes to “translation” it is a very important word to stress for two reasons. The first reason is the fact that it is another name for ANT itself as “the sociology of translation” and holds the original concept of its existence (2005, p.106). The second reason is the fact that “translation” gives meaning to a different concept in an important stream of CSR literature related to this study (see for example Alawattage and Fernando, 2017; Marquis, Yin, and Yang, 2017; Jamali, Makarem, and Willi, 2019). This necessitates describing the difference in the meaning of the word “translation” on both sides to avoid any confusion. Even more surprisingly, “translation” for ANT means different things to different ANT scholars (Mills, Durepos, and Wiebe, 2010). Nevertheless, this study adopts Latour’s point of view, where translation attempts to link several problematic settings that characterise a series of participating entities to form a connected network (2005, p.106). Through the action of actants as translation takes place is when new goals are recognised (Barter and Bebbington, 2013, p.38), where the actants rely on one another rendering none of them autonomous (Latour, 1999). With regards to CSR interpretation of “translation”, simply refers to how global CSR practices are translated into a local context of a developing country to benefit the interested parties (Jamali, Makarem, and Willi, 2019).

“Black box” is referred to as generally accepted and taken-for-granted facts, but could be challenged based on being taken for granted which might lead to a non-required link between the claimant and the claim (O’Connell et al., 2011). “Collective” is a neutral word that would sidestep any categorisation that aims

to separate the social or natural world, where social that includes everything would be referred to as collective (Latour, 2005, p. 75). “An intermediary” is ‘transports meaning or force without transformation’ (Latour, 2005, p. 39), or simply it can be considered as a black box that counts for one, as its inputs can be used to know outputs. But when it comes to “mediators”, they are often complex, and what counted for one as input could simply count to various directions which could change accounts ascribed to its role (Latour, 2005, p. 39).

As to “Boundary objects”, they are objects that tie together actors with diverse goals as those objects mean different things to each one of those actors (Briers and Wai, 2001). The word “punctualisation” is often used with ANT to shed light and stress on the flow that is described as being precarious, which means the actant is continuously in the process (Law, 1992). While "enrol" refers to the process of engaging and involving various actors, both human and non-human, within a network to collectively pursue a particular goal or objective (Latour, 2005, p.29). Whereas “mobilisation" refers to the active coordination and organisation of these enrolled actors to facilitate the achievement of the desired outcome, often involving the alignment of interests, resources, and actions (Latour, 1987, Law 1992). Finally, "centre of calculation" refers to a focal point where information is processed, decisions are made, and actions are coordinated within a network (Latour, 1999). It serves as a central hub for organising and directing the activities of actors involved in the network (Latour, 2005, p.178).

4.4.3 ANT View of the Social

In addition to language, some concepts’ meaning is redefined under ANT, such as sociology as a foundation to allow the blending of social and non-social. In his book “Reassembling the Social” Latour (2005, p. 5) reiterates and attempts to better clarify his point of view that sociology is not the “science of the social” or the “sociology of the social” but rather the “tracing of associations” or “sociology of associations”. Latour (2005) view of the social is not selectively choosing what is social and what is not

but rather links between things that might not be social on their own, which led to the occurrence of two forms of sociology. The first one relates to the traditional view of social activities and aggregates in a certain domain, where the “social” is restricted to a specific domain or loci. The second one relates to the assemblage of associations whether social or non-social that make ties to form the social as it is, as social should be traced where it would be visible (2005, p. 8).

The point behind introducing ANT’s interpretation is to expand what the word “social” entails, as it should consider non-social elements that do acknowledge the role that actants play to trace new associations that would not be possible if non-social elements were excluded giving the assumed state of flow for the network. ANT proposes a more realistic view of the social world and its related connections that includes both human and non-human objects. Thus, it would be acceptable to agree that a flow of any course of action will seldom be made of either “human-to-human” or “object-to-object” connections, but rather it would be more realistic to assume a “zigzag” between both human and object (Latour, 2005, p. 75). The main point of highlighting the role of humans and non-humans is not to question “how social is made?”, but rather how humans, objects, and things become connected as an assemblage. Thus, ANT is not a theory of the social, but how to describe and study the social. However, it is not possible to describe and understand this society without including objects, technology, and artefacts (Callon and Latour, 1992, p.359)

4.4.3.1 Non-human Actors and Agency

As mentioned earlier, ANT incorporated non-human actors and refers to them as “actants”. ANT makes another important differentiation, the one between actant and agency (Latour, 2005, p. 55). Agency is a very problematic concept as to how it is used in ANT as it is given to both humans and non-humans (Michael, 2016). According to Akrich and Latour (1992, p.259), in its most basic form, the agency exists in a situation where something is being done. This means that agency makes a difference or

“transformation in some state of affairs”, that without this difference agency cannot be detected. A second aspect that relates to the agency is the fact that agency has to be given some figure or shape, even if this “figuration” is given to an anonymous actor such as saying “culture forbids having kids out of wedlock” or “my future mother-in-law wants me to marry her daughter”, where both statements imply forces on other actors to do or not do certain things (Latour, 2005, p.53).

However, to make it less confusing ANT proposes the use of the word “actant” that removes the need to give extra account for what is human and what is not as long as it can be traced to a source in the network, where it could be an object, an individual, an organisation, a country (Law, 2000). As to “actant” and “agency”, an actant, be it human or non-human does something that can be shown in a point of reference, whereas agency is the cause that makes the actant do something and needs to be traced across the network (Pickering, 1995, p.21-22). Hence, this previous statement serves as a clarification that non-human actants do not necessarily need the willpower to act on their own to be part of the assemblage that forms a network (Latour, 1992). Thus, an agency of humans allows the agency of non-humans and the agency of non-humans allows the agency of humans as the network extends (Michael, 2016, p. 68-69) since a good application of ANT requires making no distinction on the nature of actant as long as agency or action exists (Muinesa, 2015).

4.4.3.2 Flat Global and Local

To achieve the uneasy task of tracing the social without allowing for anything to be missed and keep following the human and non-human actors across the network, the view of the mapped network has to be flattened (Latour, 2005, p. 174). The idea behind keeping the view of the social flat is to avoid having third-dimensional components as the researcher navigates between macro and micro, or global and local. The problem with the global and local is of a very unique dynamic, where at any point where an actor is traced at a certain point in the network, it is presumed that the site is already prepared for the actor. More

interestingly, the site could be in part prepared by several unrelated and previous acts that had led to the existence of the site as it is. Those previous acts could be considered as an “overflow” of a previous agency, time, place, and coming from different participants, which if traced would lead to losing track of the current actant being traced along with the network (Latour, 2005, p.166). This dynamic between the local and global is confusing if the plain of view keeps switching between them. Thus, any given traced actant across a network, global or local should not be ignored. Latour (2005) proposes a three-step approach to achieve this “topology of the social”, where it would be viewed as flat land.

The first step is to make the global-local by simply removing the concept of “global” and considering that there only exists a series of connected localities. In this sense, all locations are equal in size, but some might be more important than others (Latour, 2005, p. 176). However, the local does not occur at one place as there are locations. The second step is to redistribute those localities. The aim of redistributing the localities is not to make a mega global structure, but rather to enable those localities to reconnect in a way that serves the purpose of tracing the uninterrupted flow across the network (p. 229). The third step becomes clear, which is discovering and tracing the connections between both human and non-human actors and the network structure is mapped (Latour, 2005, p. 193). It is important to point out that the purpose of applying the “flat landscape view” is not to ignore the complexity of real-world connections and structures, but rather to provide an epistemological stance on how the network is described and discovered from the viewpoint of the observer and not the actant.

4.4.4 ANT in accounting

As mentioned earlier in the previous discussion (section 4.4.1), ANT originated as a natural science theory, which soon after started to find its way into a wide range of social sciences. More importantly and for this study, accounting researchers increased interest in ANT through the work of Latour and Callon as sociology was included in accounting research since the early 1980s. This interest was initiated by Burrell

and Morgan (1979) book “*Sociological Paradigms and Organisational Analysis*”, which paved the way for accounting researchers to develop refined sociological theories by deciding on a paradigm. The book that was originally aimed at organisational analysis has eventually led to interdisciplinary work that made sociology and philosophy an integral part of an emerging accounting research trend (Justesen and Mouritsen, 2011).

ANT-inspired accounting research based on Burrell and Morgan (1979) can be traced back to the 80s, which began by focusing on management accounting research such as the work done by Willmott (1983) and Hopper and Powell (1984). This was followed by more research that explored the possibilities of approaching radical accounting research, such as the work of Chua (1986) and Hopper et al. (1987). Burrell and Morgan (1979) presented a new approach to accounting scholars, where they aimed to explore particular insights that could extend knowledge about accounting within organisational and societal contexts. Chua (1986, p.626) argued that by removing structural divides that dominated accounting research would enable a better understanding of the role of accounting:

“As the state plays an ever-increasing role in the economic domain, as the use of accounting information expands in the private and public sector, and as accountants become more involved with policy-making at the macro-level, it may be no longer be useful to distinguish the political/social from the economic effects of accounting numbers. Nor may it be helpful to separate the organisation from its wider structural relationships.”

The latter-mentioned papers (Chua, 1986; Hopper et al., 1987; Hopper and Powell, 1984; Willmott, 1983) presented new theoretical and methodological perspectives that provided new possibilities for accounting research. This led to an increase in accounting research activities that gave way to new accounting journals such as Management Accounting Research (MAR), Critical Perspectives on Accounting (CPA) and Accounting, Auditing & Accountability Journal (AAAJ) that supplemented those issues in Accounting Organisations and Society (AOS) (Justesen and Mouritsen, 2011, p.163).

By the early 1990s, accounting research expanded on the idea of removing divides to better understand the role of accounting. Work inspired by Latour and Callon (see for example: Callon and Latour, 1981; Callon and Law, 1982; Latour, 1986, 1987; Latour and Woolgar, 1986), started to emerge such as Robson (1991, 1992) and Preston, Cooper, and Coombs (1992), which made ground for developing ANT further into accounting research. Preston, Cooper, and Coombs (1992) examined change within an organisation management accounting system through actors and actants, by focusing on the role of boundary objects. The study aimed to unravel accounting change and what enacts it, by mapping the two-way connection between local and global within a network of heterogeneous actors.

Robson (1992) also studied the management accounting system but introduced how accounting, technology, and the social are interrelated through inscriptions (p. 550). While Robson (1991) provided an overview of the role of ANT terminology to enhance and improve the understanding of accounting and social change through “translation”, where political and social changes leading to changes in accounting standards are changed. The study aimed at how accounting figures, calculations, and techniques are subject to discursive translation through political and social changes into accounting standards, guidelines and bodies of knowledge.

Accounting research that capitalised on ANT was focused initially on management and cost accounting. Examples include research by Preston, Cooper, and Coombs (1992) examined how organisational context could be combined with a form of responsibility, While Chua (1995) examined how new accounting systems are implemented in hospitals. Briers and Wai (2001) and Jones and Dugdale (2002) employed activity-based (ABC) costing. However, with the developments in the accounting research field and further refinements and development to ANT (see for example: Callon, 1999; Latour, 1996, 2000, 2005) and conceptual papers on possibilities to utilise ANT to further accounting knowledge (See for example:

Barter and Bebbington, 2013; Justesen and Mouritsen, 2011; Lowe, 2001, Lowe, 2004; Lukka et al., 2022; Lukka and Vinnari, 2014; Modell et al., 2017; Vinnari and Dillard, 2016; Vosselman, 2022), accounting research witnessed an increase in the depth and breadth of areas where ANT was utilised.

The increase in the aforementioned depth and breadth was in part due to the versatility of ANT as both a theory and method as it started to branch out and become a “disparate family of material-semiotic tools” as described by Law (2009, p. 141). ANT analytical adaptability was due to its lack of theory, in general, represented its main source of strength (Callon, 1999) as well as it is the main source of criticism (Whittle and Spicer, 2008). Nevertheless, the fragmented growth in ANT led to most of the reviewed ANT accounting-based papers focusing on certain aspects or concepts in ANT besides the fundamental use of human and non-human as actors. For instance, some studies focused on engaging with the concept of framing and overflow within networks (see for example: Georg and Justesen, 2017; Jollands et al., 2018; Kastberg, 2014; Kastberg and Lagström, 2019), boundary objects (see for example: Baker and Modell, 2019; Briers and Wai, 2001; Christensen and Skærbæk, 2007), and giving special emphasis on performativity (see for example: Lassila et al., 2019; Revellino and Mouritsen, 2015; Skærbæk and Tryggestad, 2010; Themsen and Skærbæk, 2018; Vosselman, 2022).

Consequently, ANT mobilisation to examine a wide range of accounting topics from varying perspectives was due to the varied tools and concepts it presents. Looking at accountability, one study examined the overflowing and framing of public sector accountability innovations and how they are translated into local reporting practices through emergent networks (Christensen and Skærbæk, 2007). Another Study examined bribery and corruption and their implications (Tiki et al., 2022). Li et al., (2022) explored the “common good” in accounting politics by investigating accountability for human rights in the context of COVID-19. Complementing accountability, auditing studies utilised ANT to investigate performance

accountability in the public sector (Skærbæk, 2009), analyse risk management implementation in internal audit activities (Vinnari and Skærbæk, 2014), examining performativity of the valuation device in audit (Faulconbridge and Muzio, 2021).

ANT implementation in accounting research also extended to how accounting influences risk management (Kastberg, 2014; Thomsen and Skærbæk, 2018), shape corporate strategy (Skærbæk and Tryggestad, 2010), and how non-human agents play a role in constructing reality through analytics and big data (Lassila et al., 2019), accounting figures (Roberts and Jones, 2009) and investment appraisal techniques (Warren and Seal, 2018)). Besides, some studies focused on the unintended consequences of accounting ranking systems on human interactions (Boedker et al., 2020).

Exploring new areas in accounting, research on management accounting also continued to progress and remains the main accounting subfield to employ ANT over the years. For instance, Dechow and Mouritsen (2005) explored enterprise resource planning (ERP) systems, and Andon, Baxter, and Chua (2007) and Cooper, Ezzamel and Qu (2017) examined balanced scorecard (BSC), where each of those studies aimed at studying networks through human and system interaction. Management accounting use of ANT also introduced interdisciplinary inquiry such as the reconfiguration of the actor identities in the work of Becker, Jagalla, and Skærbæk (2014), the diffusion of innovation and change in management accounting in the work of Alcouffe, Berland and Levant (2008) and Revellino and Mouritsen, (2015), and hybridisation occurrence when in the social sector (Kastberg and Lagström, 2019). Moreover, some studies revisited and built on previous accounting studies that employed ANT started to emerge, such as Pipan and Czarniawska, (2010) and Qu and Cooper (2011).

More importantly and for the purpose of this study, ANT was also applied to research in social and environmental accounting including CSR reporting, which will be discussed in the following section.

4.4.5 ANT adoption in CSR research

As mentioned earlier in section 4.3, ANT was utilised previously in a wide range of social and environmental accounting research areas, including CSR. Some studies examined social and environmental reporting to provide an example for a broader focus, such as the development of integrated reporting by Vinnari and Dillard (2016) as they engaged with ANT through Latour's lens to mobilise more democratic forms of accounting. While other studies attempted to interdisciplinary research as the work by Jollands et al. (2018) where management controls and pressures groups were examined against change in certain social and environmental reporting practices. nevertheless, most of the research on social and environmental accounting that utilised ANT have focused on specific areas. Those areas include energy accounting (Georg and Justesen, 2017), carbon accounting (MacKenzie, 2009), farm animal welfare (McLaren and Appleyard, 2020), biodiversity (Cuckston, 2018, 2019; Ferreira, 2017), social and environmental reporting including GRI and CSR reporting (Caron and Turcotte, 2009), and CSR reporting (Baker and Modell, 2019).

Although there has t been accounting research that utilises ANT in various areas of including CSR related topics, there have been calls for more studies that could leverage ANT's unique characteristics and potential. For instance, Justesen and Mouritsen (2011) explored the role of Latour's explanation of ANT and how it dominated ANT related in accounting research on a variety of topics and more predominantly managerial accounting. The study also discusses that the main differentiating factor between ANT and other frameworks is its ability to link accounting practices with any social influences by traceable means rather than assumptions (p.185). Although the paper did not directly give mention CSR, it did provide an insight into the possibility of utilising ANT in ways that have not been tried which could help provide more new ways to link accounting to the social.

Another example is the study by Barter and Bebbington (2013) as it explored explicitly how ANT could contribute to social and environmental accounting research, which is based on removing the duality between nature and society. The study stresses ANT's ability to remove the boundary between the environment and society, which allows researchers to redraw and retrace the social in a way that would provide a more in-depth understanding of social and environmental research in a new epistemological way (p.45-47).

More recently, the study by Vosselman (2022) that aimed to provide a framework for the concept of performativity in accounting. The author emphasizes the role of accounting in shaping the world and not just observing it, and the need for accountability for any exclusions it may cause. The paper's importance lies in its exploration of various perspectives on the performativity of accounting and its suggestion for non-anthropocentric empirical research on accounting as an exclusionary practice. One of those perspectives was the discussion of new conceptions of CSR (Baker and Modell, 2019), where accounting was seen as a self-fulfilling prophecy.

Baker and Modell (2019) examine the impact of novel ideas related to corporate social responsibility (CSR) from a critical realist standpoint in an Australian packaging company. They maintain that the influence of these ideas is dependent on existing societal structures such as norms related to customer needs and worker rights. This research shows that over time, the influence of normative management knowledge and customer demands led managers who initially opposed the new ideas of corporate social responsibility to adopt norms that support a limited understanding of "shared value" creation. The research also reveals that new CSR ideas may only be successful if they align with pre-existing norms, but the authors also examine the conditions that must be present for these concepts to be put into practice.

In addition, other branches of social sciences have utilised ANT as a theoretical framework for CSR research such as Bergström and Diedrich (2011) and Gond and Nyberg (2017). Bergström and Diedrich (2011) examined a Swedish high-tech company that employs CSR as a response to stakeholder interests. The main finding of the study is that actors in the network were able to influence the organisational structure in a way that makes others actors uphold the organisation's representation of CSR which empowers the organisation. Gond and Nyberg (2017), examined the power dynamics function in CSR studies. The study findings revealed that power could be organised and moved via CSR processes by utilising disregarded actors, namely non-human actants such as materialised forms of CSR. In doing so, this might aid to improve social justice or create welfare, which reveals that CSR could be used as a political power tool within organisations by involving interested stakeholders. Although Gond and Nyberg (2017) pay more attention to non-humans' role as actants in the network than Bergström and Diedrich (2011), both studies looked at CSR's role within the organisation as a tool that enables actants to wield power in a way that affects various stakeholders.

Based on the previous discussion, the previewed ANT literature demonstrates ANT's ability to provide a deeper and more meaningful view of how the "social" could be if non-human actants are integrated into the analysis as new connections are made. In addition, tracing networks through actants helps provide new insights into how certain settings are structured and translated, which was not viewed from this viewpoint before applying ANT.

4.5 ANT and CSR reporting practices

Employing ANT as the theoretical framework for this study provides an interpretative tool that allows for following CSR reporting practices throughout an MNC network and how they flow and in which directions. Although ANT was not employed before for this specific kind of inquiry, it does possess a set of theoretical features that would make examining the study's research gap an interesting process. The

first feature includes flattening the social, as it allows the tracing of CSR reporting practices across human and non-human actors within the ALPHA network, free from concerns regarding ongoing power struggles between local and global forces (Latour, 2005). The second feature would enable giving agency when it occurs, where an actor could be human or non-human, which allows for a clear mapping of how CSR reporting practices would flow across the network. The third and perhaps the most important one is the process of translation, where understanding how CSR reporting practices are transformed through a series of movement between actors across the network from local context to the global as best practices (Latour, 1987). Best practices in particular are key in highlighting how CSR reporting practices flow across the network, as they act as “mediators” as they cause changes to actors in the network. The fourth would be enrolment and mobilisation, where it refers to the ability of an actor to engage and involve various actors within the network to achieve a desired outcome (Latour, 2005, Law 1992).

As mentioned earlier in previous sections of the discussion, this study aims at examining how CSR reporting practices flow from the local subsidiary level to the global which is not just a two-way communication between local and global. It is rather a network flow, where best practices flow in various directions in the network after being possibly initiated by different actors in the network. This unique dynamic could be elaborated by utilising the ANT framework, where the complexities of going from local to global, and the use of information technology play an important role in deciding how and which practices flow across the network. Thus, ANT offers a new approach to looking at an ongoing phenomenon that was not visible under mainstream theoretical frameworks that were mostly implying either explicitly or implicitly a one-way flow of CSR reporting practices from global to local (see for example Kamla, 2007; Jamali, 2010; Jamali and Neville, 2011; Darrag and E-Bassiouny, 2013; Momin and Parker, 2013; Barsoum and Refaat, 2015; Belal and Owen, 2015; Lauwo, Otusanya and Bakre, 2016; Alawattage and Fernando, 2017).

The earlier mainstream literature that studied CSR reporting practices flows from the global to the local level of developing countries employed theoretical frameworks that perhaps did not provide the chance to show that there could be a two-way flow or perhaps a network effect in the case of an MNC and its subsidiaries. It is undeniable that CSR reporting started in western developed countries as indicated by Matten and Moon (2008) and that its adoption across various countries in the world was influenced by political, economic, and social influences, where developed countries' themes and frames are both dominant and not fitting developing countries context (see for example Kamla, 2007; Jamali, 2010). However, the time effect or the sequential progression across time is not examined. For instance, Pisani et al. (2017, p.608-609) argue that recent developments in CSR reporting in emerging countries if coupled with Asian countries' recent acquisitions of subsidiaries and investment in developed countries would ultimately change the perception of how CSR reporting practices would play out. Thus, employing ANT in this study would help shift the focus from various given factors or "black boxes" that studying did provide meaningful insights about CSR reporting in developing countries, but would not include how CSR reporting practices move along an MNC subsidiary.

4.6 Applying ANT to ALPHA

The purpose of the study is to explore how CSR reporting practices are formed within ALPHA and whether ALPHA Egypt as a subsidiary in a developing country has a role in the process. The study attempts to study this process by exploring CSR reporting practices in ALPHA Egypt, as one of ALPHA's subsidiaries. This makes ALPHA Egypt the main focus of the study as to how CSR reporting practices are formed in light of internal and external influences. The study also explores whether CSR reporting practices move within the network of ALPHA and its subsidiaries. The internal influences refer to those within ALPHA Egypt and external refers to any actant outside of ALPHA Egypt.

As mentioned in earlier in section 4.5 of this chapter and in section 3.5 of chapter three, the reviewed literature views CSR reporting practices in MNCs and their subsidiaries in the developing country context as a one-way movement from developed country/global level to developing country level. The latter referred to literature assumes that global CSR reporting practices are applied superficially or watered down in developing country context and justifies this process due to local and global influences on subsidiaries in developing countries.

Extending on the previous findings in the reviewed literature and through Latour's ANT lens, this study will shed light on those influences as actants in the ALPHA Egypt case. Those actants represent all those who are part of ALPHA network and those who would reflect political, social, economic, and cultural influences on the CSR reporting practices. The actants within ALPHA network would include ALPHA, global online portal, and other ALPHA subsidiaries. As to those outside ALPHA network, they would include the Egyptian government, Local NGOs, other companies, ALPHA Egypt competitors, ALPHA, global CSR NGOs, and global CSR organisations that set CSR guidelines and frames.

Figure 2 attempts to illustrate ALPHA Egypt main external CSR reporting actants within the network. The connections examined are the local actants (highlighted in yellow), some of the global actants (highlighted in orange which influences through ALPHA), and the main study focus which is ALPHA network (highlighted in green). Although the study's main focus is ALPHA Egypt CSR reporting practices and how they are moving within ALPHA network (highlighted in Green), the other connections influence how CSR reporting practices move within ALPHA network.

The political, social, and economic influences are among the most important external influences that cannot be ignored, which were discussed in the context chapter (chapter 2). The connections highlighted in yellow are part of the CSR reporting practices network that ALPHA Egypt communicates with, as they are actants in the wider network of ALPHA Egypt. Actants highlighted in yellow, and orange are part of

the wider network because tracing them is not the main inquiry of this study. In fact, they are explored to reveal their possible influence on CSR reporting practices in the case of ALPHA Egypt and to set the stage for the network under study (highlight in green).

In addition, actants in networks do not appear out of thin air and they are a result of other networks. Thus, attempting to trace all networks becomes a very daunting task and would practically be impossible to achieve. As mentioned by Latour (2005, p.165) if all networks are traced then countless networks will emerge and it will be an unending process, and focus should be put on what is being traced. Latour (2005, p.39) makes a distinction between intermediaries and mediators within a network:

An intermediary, in my vocabulary, is what transports meaning or force without transformation: defining its inputs is enough to define its outputs. For all practical purposes, an intermediary can be taken not only as a black box, but also as a black box counting for one, even if it is internally made of many parts. Mediators, on the other hand, cannot be counted as just one; they might count for one, for nothing, for several, or for infinity. Their input is never a good predictor of their output; their specificity has to be taken into account every time. Mediators transform, translate, distort, and modify the meaning or the elements they are supposed to carry. No matter how complicated an intermediary is, it may, for all practical purposes, count for just one— or even for nothing at all because it can be easily forgotten. No matter how apparently simple a mediator may look, it may become complex; it may lead in multiple directions which will modify all the contradictory accounts attributed to its role.

Thus, tracing a network could start at any given point. However, a trigger allows the central actor to enrol and mobilise other actants to form a network through a series of translations to achieve a specific objective. In the case of ALPHA Egypt, tracing CSR activity and reporting practices flow or movement reveals actants roles and whether they are a mediator or intermediary.

The categorisation of the actants that ALPHA Egypt interacts with regarding CSR activities and reporting practices, following ANT principles, resulted in the network structure shown in Figure 2. This categorisation was established based on the discussion in the previous chapter (chapter 2) and the data collected, which is further elaborated on in chapters 6 and 7. The first category comprises the main actants acting as mediators, namely ALPHA, ALPHA Egypt, and the global online portal. The second category

consists of main actants acting as intermediaries, such as the Egyptian government, local NGOs, and other competitors and companies. In addition, the network encompasses other actants, including other ALPHA subsidiaries, ALPHA's guidelines and policies, as well as key performance indicators (KPIs). This categorisation sheds light on the network structure and the roles played by different entities in ALPHA Egypt's CSR endeavours.

Some actants are included in figure 2 are included in the study are considered black boxes as their inputs can be used to know output (Latour, p.39). For this study those actants are global CSR NGOs, global CSR organisations, and community members. As to global CSR NGOs, global CSR organisations they do not directly interact with ALPHA Egypt, but rather through ALPHA and their local NGOs affiliates in Egypt. However, ALPHA's CSR agenda is influenced by their role, which is acknowledged within the discussion (see chapter 6, section 6.3.2). With regards to community members, they represent the general public and CSR projects beneficiaries who are recruited through local NGOs and other public entities. Nevertheless, their role is factors in as output though CSR projects impacts and KPIs.

It is worth mentioning that the categorisation of actants within ALPHA Egypt CSR network would change and vary depending on the process, which is discussed in-depth in Chapters 6 and 7. Thus, the latter categorisation represents the role that actants normally assume within the network. Applying ANT to this study would reveal another point of view as to how CSR reporting is formulated on a local and global level, as they could be traced across human and non-human actors. This latter point of view is perhaps one of ANT's clear contributions to this study as it becomes clear as to explore how CSR reporting practices flow or move within and across ALPHA Egypt's network. Employing ANT would allow for tracing CSR reporting practices as it flows between ALPHA, global online portal, and ALPHA's subsidiaries.

Furthermore, the use of ANT would help examine the flow of CSR reporting practices within ALPHA and its subsidiaries beyond the two-way flow. Studying the flow of CSR reporting practices in a network would allow for tracing in the case of one subsidiary adopting practices of another and obtaining this information through the global online portal. In such case, CSR reporting practices do not global and local; global and local, they would flow across from one subsidiary to another, revealing a multi-directional flow within a network.

Consequently, tracing CSR reporting practices in ALPHA's global CSR reporting that are uniquely initiated by a subsidiary would provide some evidence that CSR reporting practices do- in fact- flow in a network pattern and not only from global to local levels. This would also give precedence to the role that a subsidiary has in formulating an MNC's global CSR reporting practice, especially if it is evident in standardising such practices. The existence of a two-way flow of CSR reporting practices between subsidiaries in both developed and developing countries in a network that is guided by "best practice" as the mediator, would help rediscover and re-examine black boxes in this network. Those black boxes would include political, economic, and social influences that could be understood differently in light of a two-way flow of CSR practices.



Figure 2 ALPHA Egypt CSR Network source: Prepared by the author.

4.7 Concluding Remarks

Although previous CSR literature is dominated by a handful of theoretical frameworks as mentioned earlier in the discussion, including legitimacy theory, stakeholder theory, and institutional theory (see for example Chung and Cho, 2018), there have been both (Unerman and Chapman, 2014) calls and attempts (see for example Al Mahameed et al., 2020; Osman, Gallhofer and Haslam, 2020) to provide a richer and deeper understanding of CSR reporting practices, especially in developing countries context. This study extends on those calls in its attempt to apply ANT as an unused theoretical framework within CSR research in the social accounting literature.

Thus, employing ANT would enable this study to reveal a viewpoint of global and local connection with regards to CSR reporting, that perhaps if examined would help in understanding how CSR reporting practices emerge and develop as they move back and forth across an MNC network of subsidiaries. ANT as a theoretical framework allows for including both human and non-human elements, which in the case of this study plays an important role in tracing how CSR reporting practices would flow without dealing with intricate details of moving between global and local and the black boxes that are involved with them. ANT would help clarify how CSR reporting practices develop and change by tracing them moving across the network. It would also give way to future studies that would attempt to view the black boxes in light of two-way communication between global and local CSR reporting practices.

Finally, looking into this single case study, where an MNC subsidiary operating in Egypt might not be the standard practice for all MNC, but it would encourage future research that would aim at examining the possibility of similar patterns across various MNC along with their subsidiaries that operates in various countries around the world.

Chapter 5: Research Methodology

5.1 Introduction

This chapter will discuss the research methodology and data collection methods chosen for this study. The chapter is composed of two main sections, where the first section will explain the philosophical assumptions that underline the chosen research methodology. The second section will provide a detailed presentation of the research methods that were employed to collect the data for this study. The chapter will also shed light on some other aspects such as analytical techniques and their limitations.

5.2 Methodological Approach and Philosophical Assumptions

The fieldwork for this study was planned to be carried out over two months period. However, it started in December 2019 and ended in May 2020 due to COVID-19 which led to a delay and slowdown in the interviewing process. The research questions for this study are addressed by employing a qualitative in-depth case study methodology for the empirical investigation. The three main data collection methods utilised are 1- semi-structured interviews, 2- participant observation, 3- document analysis. The semi-structured interviews were held with 18 of ALPHA Egypt personnel, who are based in Egypt. However, 8 of the personnel interviewed were members of global teams and 6 held regional positions. This makes the majority of the interviewees have direct knowledge and interaction with ALPHA processes. The participant observation involved observing day-to-day office work relating to CSR department personnel at ALPHA Egypt. Document analysis will involve both online and printed material supplied by ALPHA Egypt CSR personnel.

Since this study aims to examine CSR reporting practices of an MNC through its subsidiary that operates in a developing country, where it attempts to provide a different view on the traditional divide between the headquarters global and the subsidiary's local. This view attempts to investigate how MNCs' CSR reporting practices are formed and the possibility of a role that subsidiaries could have in this process. This exploration attempted to flatten out the global-local divide that is normally themed as mentioned

earlier in the literature review chapter. This flattening out is achieved by employing Actor-Network Theory (ANT), which has unique implications for both ontology and epistemology.

5.2.1 Ontology

Ontology refers to the theory of the nature of the social reality and what is known about it, where assumptions and arguments are normally made on the nature of this social reality (Hollis, 1994). Ontology is widely viewed as either realistic or idealistic. A realistic ontology underscores that reality is independent of the viewer's belief and understanding, while an idealistic ontology acknowledges that reality is dependent on the viewer's understanding and the socially constructed meanings. Philosophical assumptions within social sciences research are normally discussed from the researchers' specific standpoint on the examined phenomenon (Ormston et al., 2014). Thus, this study adopts idealistic ontology, especially when this reality is constructed as the researcher interacts with the world (Latour, 2005, p.88). ANT is ontologically relativist as it enables the researcher to undertake research without predispositions on what to expect, but rather this clearness would build up through viewing the interactions among actors (Lee and Hassard, 1999). This ontological relativism allows for flexibility to trace both human and non-human actors and explore associations and practices between them that goes beyond traditional organisational boundaries as suggested by Lee and Hassard (1999, p.392) and Law (1999).

5.2.2 Epistemology

Epistemology refers to the area of philosophy that explores the possibilities, boundaries, source, composition, methods, and validity of knowledge (Hollis, 1994). Epistemology also offers researchers a philosophical basis to evaluate the knowledge that exists and whether is it adequate and justified. The evaluation of this knowledge extends to how it was acquired, which points towards inductive and deductive approaches. While social researchers are usually leaning on either approach, it could be argued that a pure dependence on either is unlikely (Blaikie, 2007). However, this study leans more toward

adopting an inductive research process that is based on observation rather than accepting facts or premises, which is normally associated with qualitative research as being inductive. This leads to an epistemological concern as the researcher's personal bias about the research might influence the objectivity of the research findings (Flick, 2009). Accepting facts or premises is normally associated with quantitative research that assumes a positivist stance and normally conducts research by keeping a distance from the researched. This stance could be viable in the case of quantifiable situations, where results could be produced from statistical models. However, dealing with the social phenomenon and how it is influenced by human agency is arguably demanding of qualitative research (Bryman, 1988). As a result, the nature of the research questions raised by this study makes the interaction between the researcher and the research subjects including human participants, a necessary procedure that cannot be replaced with other methods and still provide the same insightful knowledge (Stake, 2006).

The research methodology chosen by the researcher depends upon the nature of the research subjects with is also linked to the underlying philosophical assumptions adopted (Saunders et al., 2007). This research aims to examine how MNCs form their CSR reporting practices and whether their subsidiaries in developing countries play a role in this process. The research inquiry at hand is exploratory as this topic has not been previously studied in the examined literature, as well as the scarcity of CSR reporting research in the chosen country. This necessitated the need to engage with the MNC's subsidiary personnel in a complex process that cannot be explored unless direct contact is made (Hessler, 1992). In addition, social accounting academics have traditionally regarded CSR reporting as a consequence of the socially constructed reality that is based on subjective interpretations of those working in those organisations. This would mean that the origination and progression of CSR reporting practices are subject to ALPHA's personnel intentions and actions. Consequently, examining how that personnel perceives CSR reporting practices is crucial to understand CSR reporting practices. Based on the earlier discussion, this study chose

to employ a constructionist-interpretative approach as the research paradigm to examine CSR reporting practices in ALPHA.

5.3 Research Design

Following the chosen philosophical assumptions, this study research design adopts an interpretative paradigm and attempts to answer the research questions by utilising a qualitative case study. This paradigm views that reality needs to be interpreted through first-hand knowledge that results from interaction with the subjects under investigation (Bryman, 1988). By utilising this methodological approach, the forming of CSR reporting practices within an MNC's subsidiary is explored through a qualitative case study. In this qualitative case study, three main methods are used to gather relevant information and data for addressing the research questions, which are semi-structured interviews, participant observation, and document analysis. These data collection techniques are the tool applied by the researcher to explore how CSR reporting practices are formed within the MNC chosen and over the period 2010-2020.

5.3.1 Research Method – Single Case study

The case study method has various definitions and explanations offered within the research methods literature that normally confuses the comprehension of the case study method. One comprehensive definition is by Yin (1984), which defines the case study research approach as a realistic examination that explores a contemporary phenomenon through its real-life setting, when the boundaries between phenomenon and setting are very obvious, and where more than one source of evidence is used. Other definitions provided by Stake (1995) and Merriam (2009), a stress case study is an in-depth investigation and examination of a “bounded system” that aims to seize the uniqueness and intricacy of a single case through its activity within significant settings. Thus, it can be said that a case study in essence is an attempt to unearth and examine existing real-world situations via an in-depth contextual analysis of a specific

number of events or settings and how they relate, which makes a case study a practical tool for qualitative research.

Nevertheless, the confusion of the case study does not end by agreeing with its definition, it extends to whether it's a method or methodology, which in turn could be puzzling and disingenuous (Flyvbjerg, 2011). It is noticed that case study is mentioned throughout the examined literature as a methodology, a method, an approach, and research design (see for example Stake, 1995; Brown, 2008; Merriam, 2009; Simons, 2009; Creswell, 2014; Stewart, 2014), which has useful flexibility in its undecided methodology as it is not allocated to a permanent ontological, epistemological or methodological stance (Rosenberg and Yates, 2007, p.447). This flexibility allowed case studies to be used in quantitative, qualitative, and mixed methods (Merriam, 2009; Yin, 1984). Mixed methods appear to be problematic to use as well as advantageous and could be claimed to produce more robust results. According to Creswell (1994, p.177), mixed methods provide a better reflection on the research by utilising both inductive and deductive approaches. Nevertheless, the use of quantitative and qualitative methods is challenging as the researcher has to apply them cautiously in a way that does not compromise the ontological and epistemological stance as there should be a clear connection between ontology, epistemology, and methodology (Marsh and Stoker, 2002 p.241). Besides, prominent qualitative researchers have acknowledged case study research as a separate qualitative approach (Creswell, 2014; Denzin and Lincoln, 2011). Additionally, the utilisation of the case study approach within the chosen research topic focuses on the qualitative stance of the case study approach.

Accordingly, the earlier discussion leads to the necessity of linking qualitative research to ontological and epistemological stances as it is the key to a rigorous methodology and reliable contribution (Stake, 1995, p.100). It is noted that qualitative paradigms are wide-ranging and can incorporate exploratory, explanatory, interpretive, and descriptive categories. The chosen research topic adopts an interpretive

paradigm that follows the view adopted by Stake (1995), where ontologically there is no single truth as reality is constructed through the interaction of the individuals within groups. This reality is subjective as it involves the time and context of the subject being studied, where the researcher is interacting and participating in the study. Thus, epistemology entails that reality needs to be interpreted by the researcher as his or her interpretation and that experiencing reality through participation and being part of the study is key to understanding the complex relations and structures (Stake, 2006).

On the other hand, the researcher needs to categorise the case study adopted. According to Humphrey and Lee (2004), accounting case studies can either be descriptive, illustrative, experimental, exploratory, or explanatory. As for the research topic chosen, the case study will be exploratory in design as it aims at attempting to understand the particular motives for the observed practices by concentrating on the subject of the research. An exploratory case study helps the researcher to immerse deep into the subject of the study to provide explanations of the particulars, which are normally not generalisable but do provide a path for subsequent rigorous and more comprehensive research that can produce generalisable results (Humphrey and Lee, 2004, p.259-260). It could also be considered as an instrumental case study that offers a broad understanding of a phenomenon using a specific case (Stake, 1995), where the phenomenon would be how MNCs form their CSR reporting practice and the possible role of their subsidiaries.

5.3.2 Case Studies in CSR Literature

CSR reporting literature includes case studies that were carried out more than three decades ago such as Guthrie and Parker (1989), which increased over the last two decades (see for example Adams, 2002; Adams and Larrinaga-González, 2007; Belal and Owen, 2015, 2007; Darrag and E-Bassiouny, 2013; Killian and O'Regan, 2016; O'Dwyer, 2005; Contrafatto, 2014). However, there have been further calls for more in-depth and engaging case studies that would enable a better understanding of the complex motives of CSR reporting practices (Adams and Larrinaga-González, 2007; Hopwood, 2009a; Locke,

2011; O'Dwyer and Unerman, 2016). Thus, it is sensible to utilise the case study approach as the methodology for the chosen topic of research, as it provides an in-depth depiction and examination of a confined structure (Merriam, 2009, p.40). As case study research on MNCs' subsidiaries' CSR reporting practices, has been more focused on subsidiaries in developed countries (see for example Adams, 2002; Contrafatto, 2014; Killian and O'Regan, 2016) with few recent attempts on developing countries (see for example Beddewela and Fairbrass, 2016; Beddewela and Herzig, 2013; Belal and Owen, 2015; Momin and Parker, 2013) and even fewer studies on Egypt (see for example Darrag and Crowther, 2017; Darrag and E-Bassiouny, 2013). Nevertheless, none of the studies in the reviewed literature aimed at exploring how MNCs form their CSR reporting practices and whether their subsidiaries in developing countries share in this process. As mentioned earlier, this study aims to explore those unique questions by adopting an interpretative case study approach, which also aligns with the ontological and epistemological direction for ANT as the chosen theoretical framework for this study.

5.3.3 Advantages and Disadvantages of Case Study

From the earlier discussion, it is clear that the main advantage of the case study approach is its ability to “close-in” on real-world complexity and directly examine the point of view and link them to a specific phenomenon (Flyvbjerg, 2011; Geertz, 1995), which could be considered merit over quantitative methods involving controlled variables in an experiment. The versatility of case study research to absorb the researcher's philosophical stance offers a good opportunity for an array of studies that can produce a better understanding of areas of investigation. The case study's capability to adapt to approaches (including ontology and epistemology), enables it to address a broad range of research queries. An instrumental case study does not involve a pre-planned design, which allows for flexibility and the ability to accommodate for interpreting data as they reveal and as events take place (Stake, 1995). Case study approach flexibility extends to its ability to incorporate more than one research method such as interviews, observation, and

document analysis. Thus, it is sensible to utilise the case study approach as the methodology for the chosen topic of research, as it provides an in-depth depiction and examination of a confined structure (Merriam, 2009, p.40). In a worst-case scenario, where the study is unsuccessful or perhaps terminated, there would still be some research output from it (Humphrey and Lee, 2004). Another advantage of using a case study is its close ontological and epistemological alignment with ANT, especially when it assumes a similar degree of flexibility to different settings as events unfold (Callon, 1999, p.194). In addition, a case study provides ground to test and extend theoretical frameworks within a specific context (Yin, 1984), which is advantageous as ANT is rarely utilised in CSR reporting research.

Despite the apparent advantages, a case study has some clear drawbacks that a researcher should bear in mind when conducting this type of research approach. Although doing an in-depth analysis is considered an advantage of the case study approach, it could be thought of as a disadvantage as findings are hard to generalise (Yin, 1984). However, as mentioned earlier, this study represents a novel attempt to shed light on how MNCs form their CSR reporting practices in light of a possible role from their subsidiary. Thus, the main goal of the case study for this study is to produce knowledge about how CSR reporting practices are formed rather than providing a generalisation, which could be achieved with future research tackling this topic in a different context or across multiple MNCs.

In addition, the case study approach is not clear on whether it is subjective or objective in its approach, its firmness in asserting findings is a concern (Yin, 1984, p.21), but the severity of this concern can be minimised by professional unbiased conduct on part of the researcher as well as triangulation of data to act as a cross-verification tool. Triangulation of data can be achieved by collecting data from observation, semi-structured interviews, and document analysis, which would increase the validity of the data analysed (Woodside, 2010; Yin, 2002). The validity of the collected data can be increased by following a series of steps that would be applied to ensure that the collected data is reflected in the most accurate

way throughout the fieldwork stage (Yin, 2002). This is normally planned during the preparation stage that precedes the fieldwork, where a thorough research procedure and plan are prepared to prevent avoidable errors and benefit from possible opportunities to gain useful insights from the collected data. The plan includes photocopying of relevant documents that are not available to keep after gaining permission from ALPHA personnel. Recording the interviews with an electronic device or taking detailed notes from personnel who refuse to have their interview recorded. Once the recordings are taken, they are converted into written transcripts and ensuring that participants review them to be sure that what is recorded reflects what they meant, and that no response would be taken out of context during the analysis stage. Observation includes notetaking daily to avoid any data loss. Furthermore, sometimes complex settings might render more than one interpretation which would render the use of case study questions as an approach (Yin, 1984). The compromise between deepness and extensiveness of both data and conception is highlighted when time and cost are factored in, which would limit the analysis one way or another (Humphrey and Lee, 2004). However, it could be argued that this could be a strength when combining ANT with the case study, due to the versatility of ANT to allow the researcher to assemble the associations among actants in the network that were not thought to exist before (Law, 1999).

5.3.4 MNC selection for the Case study

For anonymity reasons, ALPHA is the given name to the MNC's subsidiary operating in Egypt that is selected for this case study, where it is chosen for three main reasons. The first reason is that ALPHA is among the largest oil and gas companies in the world, making studying one of its subsidiaries in a developing country context an interesting endeavour due to the nature of its industry and public scrutiny over the decades. In addition, ALPHA has operations in 5 continents, which makes studying how it forms CSR reporting practices would offer important new insights to large MNCs manage it. The second reason is related to the ability to access internally and perform a case study, as this level of depth is a unique

opportunity as subsidiaries of MNC operating in environmentally sensitive industries rarely give this level of access to researchers (Gibbert et al., 2008). Besides, CSR reporting research that adopts a case study approach is considered limited in developing countries in general (Islam and Deegan, 2008) and Middle Eastern countries in specific and could be considered scarce in Egypt (Darrag and E-Bassiouny, 2013; Rizk et al., 2008). Thus, and given the scarcity of case study research, it would be a difficult task to secure inside access to an MNC's subsidiary as it is not a common procedure, especially within industries that are known for keeping as much as possible of its information privacy and ask for anonymity as a condition to allow research access (see for example Contrafatto, 2014; Hopwood, 2009; Li and Belal, 2018). Furthermore, access to ALPHA was obtained through the researcher's network which allowed for access to personnel in varying departments who are involved in CSR activity which is considered a first in the case of ALPHA Egypt. The third reason is the fact that ALPHA has been operating in Egypt for more than 100 years, which places it in a position to be well established and connected to local culture. Moreover, ALPHA Egypt is considered the gold standard for successful CSR initiatives and projects that are normally executed in collaboration with the major NGOs in Egypt and often are replicated and joined by local companies. Thus, studying CSR reporting practices would to a certain extent provide some insights into the state of CSR reporting practices among companies that are actively involved with NGOs in Egypt.

5.4 Data Collection Methods

According to Gillham (2000, p.13), a case study is regarded as “the main research method that includes sub-methods which are: interviews, observations, documents and record analysis and... so on”, which is referred to as “multi-methods”. Thus, by using more than one method that is properly aligned, a true representation of the real world can be captured. However, every sub-method entails points of strength and points of weakness, as well as every sub-method, varies in degree of importance. Perhaps the most

utilised method in qualitative research in general and case studies, in particular, is interviews, specifically semi-structured interviews and unstructured interviews, which can be referred to as qualitative interviews (Bryman, 2012, p.469). The following discussion would detail each of the qualitative methods to be used in the case study.

5.4.1 Document Analysis

Documents are likely to be relevant to every case study and are considered the first of the six evidentiary sources of data in case study research according to Yin (2002, p.85). Documents available for analysis can come in many formats including those directed towards the general public such as online content, online reports, printed out booklets, and leaflets, or used internally within the organisation such as internal reports, emails, and minutes of meetings (Gillham, 2000). The current case study is conducted on a listed MNC, where the documents would include: annual reports, media releases, standalone reports, internally produced reports, and any accessible stored data either in hard copy or in digital format (Bryman, 2012, p.546-556). Nevertheless, the actual use of the sub-methods depends on the availability and accessibility of the data concerning the subject matter under research. Its main strengths would include its stability and accuracy as it could be reviewed repeatedly without change occurring and would be beneficial especially for looking at information over a prolonged period. However, it does hold some drawbacks as some records are hard to retrieve or might not be complete, such as missing documents that are supposed to be produced in a certain sequence over the years (Yin 2002, p. 87). Also, it might be subject to bias, especially in the case of specially prepared reports that are made accessible to the general public. That is why document analysis is heavily used as supplementary to other sub-methods in a case study where it would be it would also include governmental and non-governmental sources, which helps to validate the information.

5.4.2 Participant Observation

Participant observation is another important evidentiary source of data in case study research (Yin 2002, p. 85) and has a vital role in collecting relevant data in qualitative research in general (Waddington, 1994) and case studies in specific (Hartley, 1994). Participant observation is a unique form of observation that differs from direct observation as the observer may interact and partake in the actions being studied (DeWalt and DeWalt, 2011). In other words, the observing participant may have the chance to interact with a setting or with individuals to perform a comprehensive examination of the topic under investigation. In doing so, the observing participant can probe deeper into the topic as it unfolds in the real world, especially by being able to ask questions and make conversation about the topic that might only become relevant as events unfold in practice. This could allow for taking notes of those actions daily, which would provide a rich source of information to validate other sources of data collection such as document analysis and interviews (Hartley, 1994; Waddington, 1994).

The level of interaction that a participant observer can have depends on the level of authorisation and access that is granted by the organisation being studied. This level of interaction within social research is given four levels depending on granted access as suggested by Burgess (1984). The first is a researcher who hides his research intention and conducts his work covertly and is known as a complete participant. Although it could be efficient, covert research raises ethical implications as it violates informed consent and trust, which would not be feasible as access to the company needs permission from its legal department. Thus, this method was excluded from consideration.

The second is a researcher who reveals his identity as a researcher and his purpose of research, and normally takes part in the activities being studied. This is known as a participant-as-observer researcher. Aside from the challenge of maintain objectivity due to being involved in the process being observed, this method offers advantages such as rapport building and deeper understanding. It was not possible in

this study due to the company's access restrictions. The third is a researcher who rarely appears in the background and overhears and sees relevant activities to the study, which is known as a complete observer. With prolonged observation, this method allows for the observation of unfiltered behaviour and natural interactions. However, it is time-consuming and produces a substantial amount of data. Researchers must allocate significant time and resources to carry out comprehensive observations, which may not have been feasible within the time limitation and company access constraints of the study.

The fourth is a researcher who maintains a distance from the activity being studied while asking occasional questions when necessary and is known as an observer-as-participant researcher. This method involves maintaining a certain level of distance while occasionally asking questions during interactions related to the topic under study, such as meetings or phone calls with third parties. For this study, the researcher was given access to be as an observer-as-participant researcher with ALPHA's CSR personnel. Aside from the inability to obtain in-depth information, this level of observation served as a means to triangulate data when combined with information collected from interviews and documents.

The researcher gained invaluable insights as some of the observations made would confirm other sources of information (interviews and documents) while others not possible to acquire otherwise. For example, the researcher was able to see ALPHA Egypt personnel interact with the ALPHA online portal in real time, which matches information collected from interviews and documents. The importance of observations is discussed in detail in chapter 6, 7, and 8 along other collected information.

The complex nature of how organisational decisions are planned and executed makes them difficult to be comprehensively interpreted by those immersed in the process. Thus, participant observation becomes a useful way to aid in the interpretation of how those decisions occur. This is especially useful through academic investigations that attempt to underline the importance of the human element in understanding

a specific activity under study which is not fully captured through other methods such as interviews and document analysis (Jorgensen, 1989). In addition, some information can only be obtained through participant observation, which is arguably an invaluable source for portraying a case study (Yin, 1984). In the case of this study, observing how personnel at ALPHA conduct CSR reporting practices, how they choose a certain initiative, how they decide it in light of ALPHA headquarters guidance is revealed through observation. Nevertheless, participant observation use comes with apparent business challenges that are inherent in human behaviour as stated by Yin (2014).

The first would be biased due to the potential selectivity of the researcher on what to focus on during the observation. The second would be the fact that the researcher is involved in the events and could perhaps become a supporter of the personnel under study, which may lead to some useful or relevant information being overlooked. The third is the inability of the researcher to act as an external observer, which means he cannot hold an advocacy role that would be in the best interest of generating a beneficial social science practice. The fourth would be that due to the nature of the physical dispersion of personnel, the researcher could not be physically able to observe activities that take place simultaneously at various locations within the organisation which will eventually lead to some important events being missed. In addition, the researcher while acting as the observer would not be able to consistently record all data observed as it occurs as this would impede the observation process. Also, the researcher as an observer might pose as an alert for the observed personnel to act in a certain way since they feel they are being observed, which is known as the “observer effect” (Gillham, 2000, p.45-47). Consequently, the biasness could be minimised through applying professional conduct by the researcher and utilising data triangulation to verify information collected from varying sources. The researcher for this study applies a daily log routine for observations to ensure that notes are taken to include details that would help generate a record of other sources of triangulated data sources, which would make observation a tool that provides narration of

complementary information. Notes would include names of personnel involved in the observed event, their roles, the names of other personnel mentioned who were not present, and naturally what was being observed. This would help provide better preparation for interviews, as the observation started before the interviewing process.

5.4.3 Semi-structured Interviews

Interviews are one of the most important and employed sources of data for the case study approach as well as for qualitative research in general (Qu and Dumay, 2011; Yin, 2002), which is heavily relied on in social accounting case study based research (see for example Momin and Parker, 2013; Contrafatto, 2014; Belal and Owen, 2015; Lauwo, Otusanya, and Bakre, 2016). While interviews might be associated with direct inquiry however the actual flow of questions in a case study interview is likely to be flexible rather than rigid (Rubin and Rubin, 2011). Interview questions could be structured, open-ended, or semi-structured (Bryman, 2012). Structured interviews are usually done via questionnaires with a list of carefully written questions with suggested multiple answers to choose from, or score scale questions, and are executed on a large number of respondents in an attempt to obtain generalisable findings that relate to a social phenomenon (Rowley, 2012). As for semi-structured interviews, it comprises several broad questions or themes that normally cover a complex topic that could not be easily acquired via structured interviews. Thus, semi-structured interviews require professional care to be applied by the researcher to maintain control of the flow of answers that they would not lead to irrelevant or off-topic discussion.

This study adopts a semi-structured interviews approach as it allows the interviewees to have a degree of freedom to express their thoughts and highlight specific areas where the researcher would be interested in as it tends to resolve apparent contradictions in greater depth (Humphrey and Lee, 2004). For instance, an interviewee might give two contradicting answers during the interview, and by employing a semi-structured interview, the researcher might ask a follow-up question to clear this contradiction and assert

the interviewee's response was correctly captured. Interview methods are also favoured in social research as it is argued to provide the opportunity of getting cues from the interviewee's body language that might reveal how the response was to certain questions or topics discussed (Holstein and Gubrium, 2011). Consequently, given the nature of the inquiry of this study, a series of semi-structured interviews were conducted as the main data collection method to understand how ALPHA forms its CSR reporting practices, including best practices over the last 15 years (Adams, 2002; Belal and Owen, 2015; Jamali, 2010). The interviews also explore the possible role of ALPHA Egypt in forming ALPHA global CSR reporting practices. Semi-structured interviews can be conducted face-to-face, via telephone, or over Skype video call. Face-to-face is superior to other alternatives as it allows for capturing rich details compared to other methods (Gillham, 2000). This study will apply both face-to-face interviews as well as skype video call interviews.

Although interviews are considered among the most effective ways to collect in-depth information on a particular matter, it does come with several drawbacks. First is the time element, where semi-structured interviews are extremely time-consuming, from preparing for the interview to transcribe and then analysing the data (Gillham, 2000, p.61-62). This could be improved if enough planning is made. Second is the possibility of interviewee fabrication, exaggerations, and distortion of reality as they might be intending to provide a narrative of how a process should be done instead of what it is (Humphrey and Lee, 2004). The third is reflexivity as the interviewee might be answering what the researcher wants to confirm (Yin, 1984). Those earlier two drawbacks could be minimised through data triangulation through observation and document analysis. Fourth is the inaccuracy that might be caused by the researcher's inability to recall all responses (Yin, 1984). The researcher can avoid this drawback by recording the interviews and in case some interviewees do not permit recording, the researcher can take notes during and immediately after the interview.

5.4.3.1 Interviewees Selection Process

A total of 23 Successful interviews in this study were held with 18 ALPHA Egypt personnel who worked at 9 different departments, where they have been involved with CSR reporting practices. These personnel were either working in the CSR department or had direct involvement in CSR activities, which included direct involvement in initiatives, reporting on their participation, and interaction with NGOs. All of the interviewees have been working for ALPHA for at least 5 years, which ensures they would have enough experience and familiarity with CSR reporting practices within ALPHA. The original sample for this study was supposed to conduct interviews with 24 participants, who were sent an invitation to participate in the study via ALPHA's CSR manager. However, due to the criteria of CSR involvement as well as relevant experience within the company, 6 participants did not join as they did not meet the required criteria. The interviews were conducted in both English and Arabic, which Arabic ones were translated after all interviews were transcribed. Interviews had a range of 45 minutes to 2 hours per interview, where the interview with CSR department personnel was the lengthiest and some participants were interviewed twice. Whether in person or over skype, all participants were visible throughout the interview and all interviews were tape-recorded and notes were taken after permission was granted from each participant. Face-to-face interviews were held From December 2019 to January 2020, where all remaining interviews were held over Skype video calls due to COVID-19 and all its related restrictions. Table 5 provides further details on the interviewing process. In total, 24.5 hours of interview data were recorded.

Table 5: List of Participants Interviewed at ALPHA Egypt

Participant	Position	Departments	Gender	Date	Length
1	CSR Manager	CSR	Female	16/12/2019	1.5 hrs
				19/05/2020	2 hrs
2	Senior CSR Officer	CSR	Female	18/12/2019	1.5 hr

				26/03/2020	1 hr
				14/05/2020	1.5 hrs
3	Community Initiatives Coordinator	CSR	Female	17/12/2019 05/05/2020	1.5 hrs 1 hr
4	Environment and Sustainability Officer	CSR	Male	25/12/2019 14/04/2020	45 mins 45 mins
5	Contracts Officer	Legal	Female	15/01/2020	1 hr
6	Recruitment officer	Human Resources	Female	16/01/2020	1 hr
7	Quality Assurance Manager	Quality	Male	31/03/2020	1 hr
8	Quality Assurance Officer	Quality	Male	02/04/2020	45 mins
9	Safety Manager	Safety	Male	02/04/2020	1 hr
10	Safety Coordinator	Safety	Male	08/04/2020	45 mins
11	Finance Manager	Accounting & Finance	Male	29/04/2020	45 mins
12	Account Manager	Accounting & Finance	Male	29/04/2020	45 mins
13	Marketing Manager	Marketing	Male	07/05/2020	1 hr
14	Customer Service Officer	Marketing	Female	12/05/2020	1 hr

15	Operations Manager	Production & Operations	Male	22/04/2020	1 hr
16	Production Coordinator	Production & Operations	Male	23/04/2020	45 mins.
17	Operations Supervisor	Production & Operations	Male	27/04/2020	45 mins
18	Social Media Officer	Public & Government Relations	Female	16/04/2020	1.5 hrs
				Total	24.5 hrs.

5.4.3.2 Preparing Interview Questions

Preparing the interview questions requires a significant effort that precedes the interviews (Rowley, 2012). The questions are planned to provide more information to the study focus and to help explore and verify other data sources. The first source is document analysis, which includes annual reports, CSR reports, and other online material that relates to ALPHA's CSR activity over the last 10 years. The second is participant observation, which included interactions among ALPHA's personnel that needed further investigation to understand them better. The third source is reviewed literature as it provides a wide range of perspectives on CSR reporting practices, which helps in focusing on the study's unique inquiry.

Interview questions are normally themed to be dynamic to keep the conversation flowing while maintaining focus (Kvale, 2007, p.57). However, this could be challenging when the interviewee wants to expand on an answer for some question that goes beyond the research focus or make a relevant answer

brief. The researcher in this case could apply some probes such as “tell me more” in case of a brief answer. In addition, Rubin and Rubin (2011, p.139-140) identified three types of probes that would be useful. The first one is the “attention probe”, where the researcher makes comments such as “okay, I understand” to inform the interviewee that he is listening to what he has to say and that would potentially encourage further elaboration. The second is “conversation management probes” as the researcher attempts to manage the conversation that it would be focused on the needed level of depth as well as to confirm certain information especially if it was not made clear enough. The third is “credibility probes” which attempts to use nonverbal ways to ensure that the information provided by the interviewee is credible evidence. For instance, the researcher might maintain eye contact with the interviewee or change posture to show clear interest in what is being said. Furthermore, semi-structured interviews allow for more flexibility when preparing the interview questions as the researcher can formulate an interview guide that would include some keywords that could be aiding in directing the interview flow to focus on the main inquiry of the study.

5.4.3.3 Interview Processes

Interviews are normally subject to trial at the beginning in an attempt to increase the validity and robustness of the interview data collected. This is achieved through pilot interviews that are conducted before the formal interviews to assure that they will provide the expected results as in the planning stage (King, 1994). However, for this study, no pilot interviews were held, and instead, a detailed interview briefing was provided to the pool of potential participants within ALPHA were provided 2 weeks before the study began. In addition, prior to the interviewing process, the researcher visited ALPHA Egypt and met with a group of personnel including CSR team. This visit served two purposes: first, to determine the availability and timings of personnel who accepted to participate in the study, and second, the researcher engaged in informal conversations with select personnel. The researcher gained insights from

those conversations that led to the refinement and customisation of the interview questions. Furthermore, given the nature of semi-structured interviews, the researcher probed further by posing follow-up questions whenever intriguing and unforeseen responses were provided, aiming to obtain additional insights on those particular responses.

The interview briefing provided information on the nature of the study, what it is exploring as well as details of rights and obligations for those who are involved including the ability to withdraw up to 6 weeks after receiving transcripts of the interviews. As mentioned earlier 18 out of the 26 invitees participated in the study especially after knowing that the name of the company and its employees along with their identities will be made anonymous. In addition, the interview briefing provided information on the length of the interview and the participant's choice to allow recording of the interview or not. Due to COVID19, the majority of the interviews were conducted over skype video calls due to meeting in-person restrictions as well as the introduction of the working from home policy. A transcript of each recorded interview was sent to the participant to confirm that these were their responses as well as that they are comfortable with them being used in the study. Further information on the interview briefing is provided in the Appendix.

5.5 Data Management and Processing

Although the main source of data for this study is interviews, data triangulation is important to validate it which includes participant observation and document analysis. Due to COVID19, the participant observation was conducted over the period December 2019 to January 2020, which also included 6 interviews that were held face-to-face and the remaining ones taking place over skype. While this did impact the interviewing process, it also allowed for a period where observations and document analysis were examined thoroughly before conducting the majority of the interviews. This allowed for better-themed interviews as they were refined to cross-reference with previously collected evidence.

As mentioned earlier, interviews were transcribed and checked several times to ensure their accuracy which included checking the translation of the ones held in Arabic into English. The next step was pooling data from the three sources into a table based on themes. For instance, data including how ALPHA plans, coordinates, and executes CSR initiatives would be combined based on observations, documents, and interviews. The thematic analysis of this study follows Braun and Clarke (2006) 6 steps framework of processing and analysing the collected data, which interviews are its main source. The 6 steps framework includes: 1-familiarising with the data, generating initial codes, searching for themes, reviewing themes, defining themes, and doing the write-up. However, this study had a small number of interviewees as well as repeated interviews with key interviewees. This resulted in an overlap between the coding and search for themes steps. Other sources of data would be coded and collated along with the interview responses. The thematic analysis of the collected data was done manually for several reasons including the latter mentioned as well as to the nature of the study, the research questions, the employed theoretical framework, and the research questions. The study was an interpretative in-depth case study that primarily used description as an interpretation tool (Yin, 2010, p.209). In addition, the research questions aimed at exploring how a subsidiary produces CSR reporting practices through a series of semi-structured questions that would normally allow for follow up questions or interviews that help to follow the actors (Latour, 2005, p.12) to trace their path or network through narration (Latour, 1996, p.374). Thus, identifying themes was a clear yet time consuming process.

For instance, the example in table 6, each theme would be made as a row in a table and would include data from the three sources along with a conclusion or comment by the researcher. This way of arranging the data would help inform the discussion within the empirical and discussion chapters as it presents a summary of the collected data for every main area that was researched in connection with the study's questions. In addition, arranging the summary of data in this format helped in highlighting conflicts or

inconsistencies, which led in some cases to include more than one interview with some participants to help understand the point and align the information together.

Table 6: Example of How Collected Data is Themed

Topic	Observation	Document	Interview	Comments/Conclusion
CSR Initiatives	Discussion among CSR personnel on the initiatives and how they proceed with them.	Supporting documents (such as annual reports, CSR reports, and ALPHA’s website) show a similar pattern of how previous initiatives are handled as observed.	Participants’ answers that relate to CSR initiatives and whether this aligns with what was observed and found in documents.	How far does this inform the questions raised by the study and whether this provides insights or not?

5.6 Ethical Considerations

Ethical matters have been given thorough consideration starting with ethical approval from the ethical committee at the researcher's university, while approaching ALPHA, during the study, and after the data was collected. Starting with the University's ethical committee, the ethical approval application included all considerations for the researcher, the company under study, and its personnel that went through a rigorous process until approval was provided to go ahead with the study. This was done to assure that the nature of the study does not cause any unwanted implications for any party involved. A detailed explanation of the study scope and possible risks and how to mitigate them if they exist was detailed and approved. The application also included how data will be collected and the general questions that would be included during the interviews along with participant briefing and consent forms. This follows Bryman's consideration of critical issues that must be addressed within social sciences research, which include: possible harm to participants, participants' consent, the privacy of participants, and that deception is not involved in any aspect of the study. In addition, participants are provided with interviews transcripts and are offered to withdraw from the study up to 6 weeks from receiving them, should they feel uncomfortable being included. However, since the company and the personnel are kept anonymous, both ALPHA and its participating personnel did not choose to withdraw. Further details on the ethical approval and all supporting documents are attached to the appendix.

5.7 Final Remarks

Based on the earlier discussion, this chapter provided information on this study's ontological, epistemological, and methodological stance and how it aligns with the chosen theoretical framework as it adopts an interpretive case study approach. The case study approach employs three main sub approaches document analysis, participant observation, and semi-structured interviews, which are compiled together to provide empirical evidence on how ALPHA forms its CSR reporting practices and

ALPHA Egypt's role in this process over the last decade. The following two chapters would provide a detailed discussion of this empirical evidence.

Chapter 6: Factors Influencing CSR Reporting Practices at ALPHA Egypt

6.1 Introduction

This chapter aims to explore contextual factors' influencing ALPHA Egypt CSR activity, which provides a strong foundation to understand how the CSR reporting practices are formed as will be covered in chapter seven. The chapter provides an account of the external influences from key actants, including ALPHA (headquarters), the Egyptian government, local and global NGOs, and competitors. Additionally, it delves into the internal dynamics of ALPHA Egypt in approaching CSR activity. The chapter concludes by discussing how ALPHA Egypt aligns global CSR guidelines, communicated through an online portal, with the specific needs of the Egyptian context. To conduct this investigation, data spanning from 2005 to 2020 is analysed, incorporating records, field observation, and in-depth interviews with company personnel. The empirical inquiry relies on interview data, document analysis, and observation to enhance the validity of the gathered information. The empirics are themed to reflect the role that contextual factors play in the formation of CSR reporting practices within ALPHA Egypt.

Although ALPHA Egypt has been operating in Egypt for more than 100 years, interest in CSR activities and sustainability started to take place in the mid- 2000s as mentioned earlier in chapter 3. However, the Egyptian 2011 revolution and subsequent political, economic, and social changes provided more ground for CSR activities to expand in the country as it is supported by the government. It is also worth mentioning that COVID-19 occurred during this study data collection phase. This led some discussions to revolve around the ALPHA Egypt COVID-19 response, which took place during the early stages of uncertainty and confusion surrounding the pandemic. Nevertheless, since COVID-19 took place in the last year of a total of 15 years examined, the main emphasis was given to the established and recorded CSR reporting practices that occurred throughout the entire examined period.

6.2 Background on CSR reporting in ALPHA Egypt

ALPHA Egypt is among the earliest oil and gas MNCs operating in Egypt as well as being among the earliest adopters of CSR initiatives and reporting on them in the mid-2000s. The adoption of CSR and sustainability was triggered by Egypt's initial participation UNGC in 2004 (UN Global Compact, 2021). Nevertheless, CSR reporting activity started to increase significantly after the Egyptian 2011 revolution as there was more societal awareness and demands to improve various aspects of Egypt's reality with more emphasis on social and economic conditions (see for example: Barsoum and Refaat, 2015; El-Bassiouny and Letmathe, 2018; Osman et al., 2020; Sorour et al., 2020). In addition, successive governments after the Egyptian 2011 revolution supported and called upon sustainability and CSR initiatives within the Egyptian society. ALPHA Egypt cooperated with various NGOs and other companies over the years, especially on social and community initiatives, which was elaborated by the CSR Manager as follows:

“ALPHA Egypt has a long history in Egypt as it has been in the market for a very long time which you could say is in part due to our strong connection with the Egyptian society. The company has always participated in community activities. We have projects that are still running since 2006 in cooperation with NGOs. But our CSR reporting activities started to increase significantly after January 25 revolution (2011 Egyptian revolution) as people started to seek a better life and look for opportunities. On top of that, the government-supported and called upon sustainability and CSR initiatives that would follow Egypt's previous attempts such as the UNGC in 2004. We do cover various initiatives which include caring for the Environment, but we normally focus on community aspects.”

This statement provides an initial indication of ALPHA Egypt CSR reporting activity that is mostly focused on social and community work as well as being carried out for more than a decade. It also provides information that might indicate some implicit aspects such as the role of societal needs and government support on the nature of CSR reporting in ALPHA Egypt. In addition, it shed light on the importance of global initiatives, namely UNGC, and its role in such activity. While the last statement might indicate that ALPHA Egypt might be avoiding environmental initiatives as it is a sensitive industry in this regard, it due to the nature of ALPHA Egypt business in Egypt which till the time of the study did not involve

upstream activity (see chapter 2, section 2.7). Besides, the statements made by the CSR manager appear to be genuine as some of them were cross-referenced with online documents such as ALPHA's sustainability report in 2021 where the company is involved in the UN SDGs as show in figure 3. Figure 3 shows that ALPHA is committed to 8 out of the 17 SDGS which includes No poverty, good health and well-being, quality education, gender equality, affordable clean energy, decent work and economic growth, responsible consumption and production, and climate action. While environmental initiatives are on ALPHA's CSR agenda, they are not the most pressing issue in the Egyptian context.

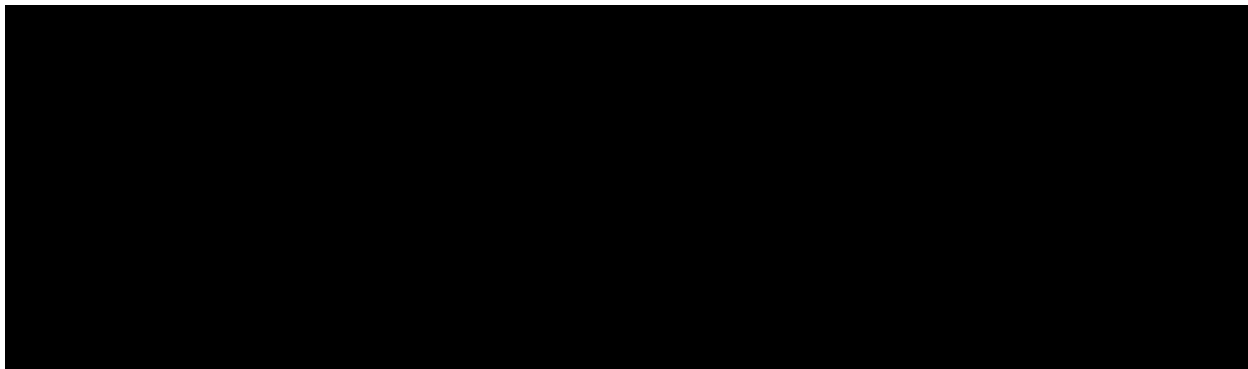


Figure 3 ALPHA SDGs contributions

Source: ALPHA Global sustainability report 2021

6.3 Headquarters Influence on ALPHA Egypt

ALPHA is a highly structured company that puts a lot of effort to ensure that various aspects of the business are operated according to policies and guidelines put in place. Maintaining policies and guidelines are of greater priority to efficiency and effectiveness of effort done as pointed out by the quality assurance manager:

“ALPHA headquarters needs to approve anything that carries its name. ALPHA is very strict in its policies and process. So, if you are the most successful and effective employee but do not flow those policies and guidelines, you are simply out even if you are the best employee in the world!”

This was evident through examining the company's annual reports and across other communications on their website that state that adhering to policies and guidelines is one of their main priorities as part of maintaining operations across subsidiaries. The company's 2020 sustainability report contained the words

“policies”, “guidelines”, and “control” mentioned over 200 times combined, with emphasis that starts from the very beginning of the report as show in figure 4.

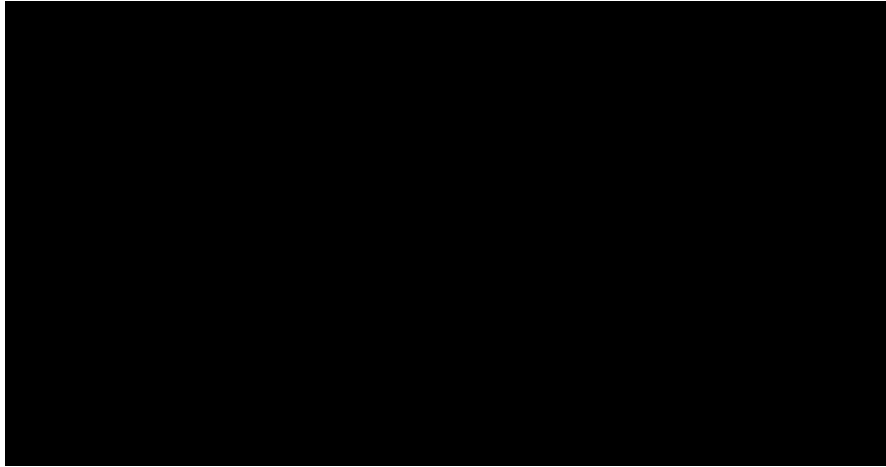


Figure 4 ALPHA's policies and guidelines *Source: ALPHA Global sustainability report 2020*

In addition, the researcher's observation of the company's premises in Egypt shows that rules and policies are followed to the smallest of details. For instance, in several exchanges between employees in the CSR department that were attended by the researcher, the employees gave reference to the need to get approval or endorsement to perform certain tasks with outside parties including governmental entities and NGOs. It appears that ALPHA headquarters' must-to-follow policies and guidelines are inscriptions that must be acted upon, as it involves ALPHA Egypt personnel shaping the attitudes and actions to manage daily operations (Latour, 1986). Those inscriptions or policies are a result of series of translations within ALPHA, including strategy, operations, and communication which are mobilised into an online management system or Global online portal. However, ALPHA's policies and guidelines allow ALPHA Egypt to tailor its CSR agenda to local needs when it comes to CSR activity and reporting practices.

6.3.1 Strategy level

ALPHA headquarters operates subsidiaries across 5 continents which makes planning a global CSR is part of the global strategy that takes into consideration the differences across countries. The company

approaches this strategy by focusing on broad CSR goals that could be translated and acted upon according to the needs of each subsidiary as highlighted by ALPHA Egypt CSR manager:

“Our CSR is derived from a global direction and philosophy that community engagement is key for business success and continuation. We have strong community engagement that is based on a strong corporate foundation for ALPHA global that aims to invest in communities around the world that focuses on three main areas, education, women’s economic empowerment, and malaria. Yet, there is the flexibility that is given to affiliates to identify the local needs. For instance, we do not invest in malaria as it is not a local need, while the global goal is to focus on it. However, education is a common issue, but it goes at a different level depending on the level of need.”

This is evidenced in ALPHA’s global community report, where it has presented the overall strategy which each subsidiaries translated it to achieve address local goals, as shown in figure 5. The strategy enables those goals to be translated when they move to the local context of each subsidiary, where ALPHA’s CSR guidelines and policies flexibility to mobilise the global goals that could fit their reality and leave out the ones that do not.

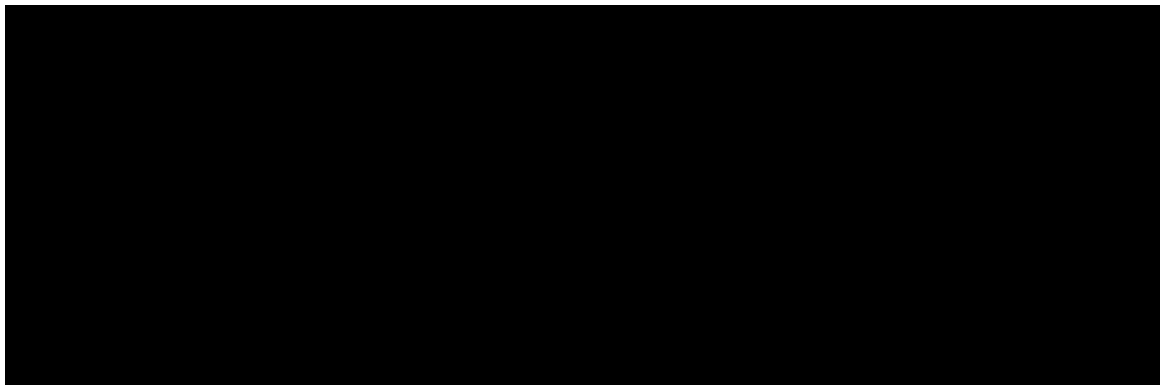


Figure 5 ALPHA’s CSR strategy

Source: ALPHA Global community report 2021

6.3.2 Operational level

ALPHA’s global CSR strategy adopts a wide range of SDGs, which are available to subsidiaries to choose from depending on their context. However, when a certain SDG is chosen there are certain guidelines that each subsidiary must follow when applying it in their context. Those guidelines include how to carry out the project, requests for approval, and requests for additional or special funding. This represents ALPHA’s

power through long distance control that is based on knowledge on its side and how it is practiced on the subsidiary's side (Robson 1992, p.691). This connection is traced in the subsidiary's affirmation that this method of operations is key to succeeding on the global level as mentioned by the Senior CSR officer:

“SDGs are vast, and they tackle different functions. Some have to do with education, health, women empowerment, and environment and safety. Each one of them has main guidelines and frames of what we should and should not do, and in what context. Within that, we have the flexibility to operate within those guidelines. We have guidelines for budget and type of programme programmes and how we report on each, and we plan based on this for each year. This includes stating the programme chosen, what is the size of the budget allocated and we get endorsement based on the guidelines that each function and department has, and we must abide by. This is the reason for our success across the global level throughout all affiliates with regards to CSR activity.”

ALPHA global provides a broad range of CSR avenues that the subsidiary could pursue, but the subsidiary has to do so within ALPHA guidelines and policies framing. However, this level of operation is achieved through a series of translations between ALPHA and its subsidiaries to be able to succeed in achieving a global CSR activity. Maintaining the CSR activity within the designated framing becomes of high importance as the examination of data obtained shows that ALPHA reports on a wide range of activities held across its subsidiaries. The interviewee continues with an example:

“For example, I cannot say I am going to be building traffic lights across downtown. It is a worthy project, but I have to say why does this fit within my contribution guidelines. So, we have to continue communication with global teams, and we have to build a case to get an endorsement on each programme that I need special funding for.”

6.3.3. Communication level

As shown in the previous subsection, ALPHA's operational influence assumes a framing, which in order to be maintained involves continuous between the headquarters and the subsidiary (Jollands et al., 2018, p.1648). This communication is maintained through several levels which are connected through global specialised teams across all subsidiaries that help to facilitate the flow of work as mentioned by the Environment and Sustainability officer:

“Our work is involving continuous contact with our teams and subsidiaries across the world. We have two levels of communications that are used depending on the nature of the inquiry and the size of the project involved, which includes the headquarters and global teams. Some projects require coordination

between the two levels together, and normally this is done through the company's online portal. Global teams are members from various affiliates who are formed to provide expertise in specific areas. For example, we did a major exercise for the worst-case scenario of an oil spill incident. We have a regional response team, which consists of selected personnel from ALPHA affiliates across the globe who deal with such incidents. To be able to carry out this exercise we had to communicate with this team as well with the headquarters."

While communication occurs between different actors within ALPHA, they are enabled through the global online portal, which enables different levels of communication within ALPHA.

6.3.4. Global Online Portal level

online portal represents the boundary object through which ALPHA manages a coordinated workflow throughout all its subsidiaries as well as enabling subsidiaries to communicate with one another. The online portal acts as a bridge that connects ALPHA headquarters and its subsidiaries as a network. Among its features are specialised global teams that are mobilised when needed to handle specific tasks. The communication across this network is controlled through guidelines and policies that are also available on the portal as described by the CSR Manager:

"Most of our communications by email include mentioning certain additional information, reference, or task that is facilitated through the online portal. The online portal acts as a private website for ALPHA employees, where you can make a request, fill in forms, submit work, and look for help from specialised teams. We have over 80 affiliates worldwide and you can imagine how time-consuming it would be to manage coordinated tasks by email, it would take a lot of time. It also provides access to online resources that include manuals for policies and guidelines across all departments. Through the portal, we can see CSR best practice submissions from other affiliates that could contain stories that benefit us here in Egypt."

The global online portal is an important actant as it serves as a boundary object as well being a mediator among other actors within ALPHA. As a boundary object, every time a request is made, it triggers the mobilisation of various actors, leading to the formation of a communication network that previously did not exist. This results in the global online portal assuming different meanings for each actor involved (Briers and Chua, 2001, p.242). For instance, while it allows ALPHA Egypt's to communicate with the headquarters or the global teams from different affiliates, it also serves as mediator as it contains databases

for guidelines and policies. ALPHA Egypt Environment and Sustainability Officer provided more information on the global online portal functions in detailing an oil spill exercise as an example:

“This collaboration with the regional response team was facilitated through an online portal and by referring to standard information on the online platform on how to approach the process. The online resources on the intranet of the company provide standard checklists and procedures we need to follow to bring the exercise together.”

With regards to databases on the global online portal, they allow the process of transforming events and practices out of written records, which allows ALPHA to achieve effective control at a distance (Latour, 1992). This confirms the global online portal role in framing communication and control across between ALPHA and its subsidiaries. In addition, various online publications by ALPHA reveal the importance of using online capabilities that helps connect and improve communication across and between all business units across the globe, which adds credibility to the information provided by interviewees. Figures 6 and 7 provides further evidence. Figure 6 shows ALPHA’s guidelines in the case of a disaster, where it gives a detailed account on steps taken to address it, including the role of communication to enrol and mobilise a global response team. Figure 7 reveals that in a real emergency incident, ALPHA was able to apply those guidelines effectively by mobilising the global online portal to enrol and mobilise global response teams. In the case of thus, it is clear that the global online portal is an important actant that connects ALPHA and its subsidiaries. More information on the role of the online portal in ALPHA’s overall CSR reporting practices will be detailed in the following empirical chapter.

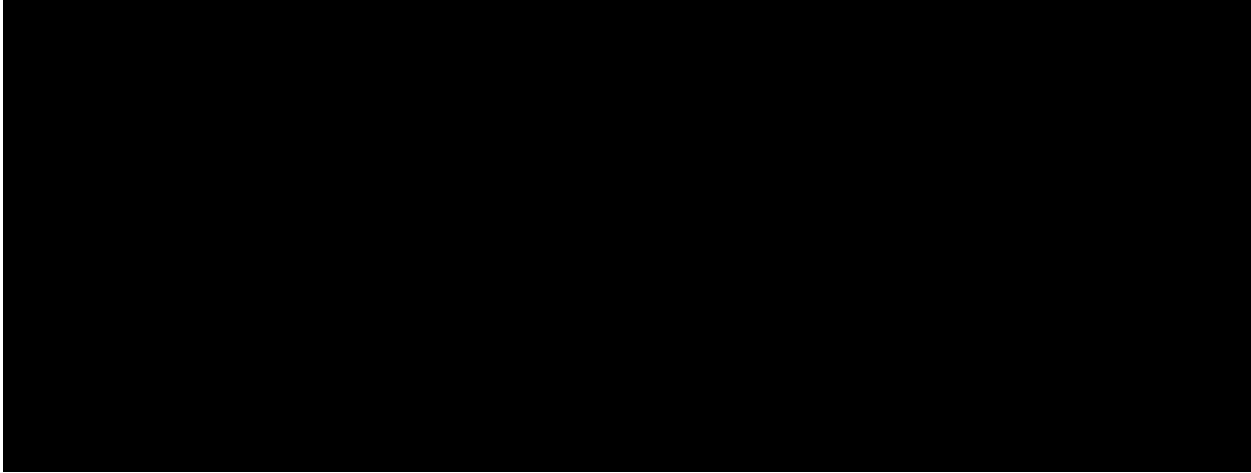


Figure 6 Operations and Communication within ALPHA

Source: ALPHA Global sustainability report 2021

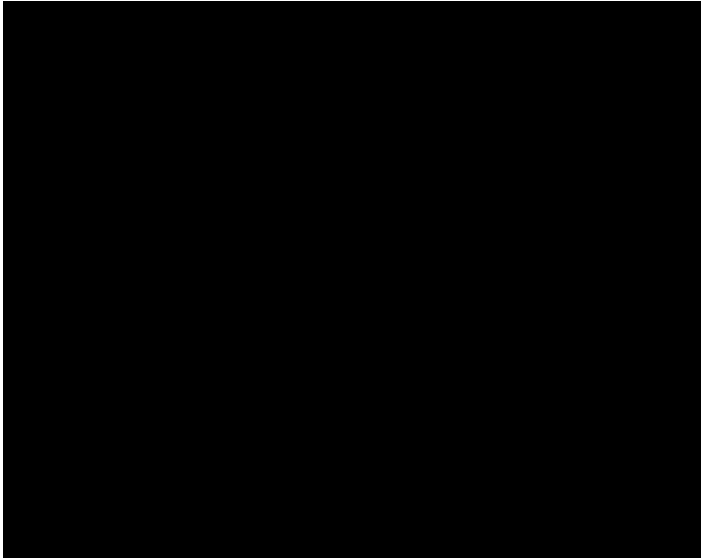


Figure 7 Communication through the global online portal

Source: ALPHA Global sustainability report 2021

6.4 Egyptian Government Influence on ALPHA Egypt

The Egyptian government is important to ALPHA Egypt on multiple levels which is framed within approval for CSR activities that are aligned with the national interests and in accordance with the Egyptian 2030 vision for sustainable development (El-Bassiouny et al., 2021). Besides the obvious business reasons, ALPHA Egypt maintains strong relationships with the government to promote its CSR agenda to achieve an overflowing effect. ALPHA Egypt invites government representatives to participate in key

CSR events, in an effort to enrol and mobilise them towards achieving its CSR activities. This is highlighted by the community initiatives coordinator:

“Government relations are important on various levels, first to avoid conflict or sensitivity with regards to the programme. The second is the national focus, which happens to be women and disabilities at the moment. The third is to spread our vision as we invite the government employees to our events to make them know in detail what are doing so, they can replicate it and extend it with other companies and sustainability effect could be achieved.”

Getting approvals for CSR activity might appear as a standard and simple process, but in recent years, the Egyptian government has been cracking down on NGOs that were accused of hidden political agendas that were against national interest (Reuters, 2018c). The government claims that the introduced regulation aimed to achieve a balance between encouraging NGOs to participate more in CSR activity, while following clear regulations to organise such activity. This highlights the importance of enrolling the Egyptian government by ALPHA Egypt. This was also expressed by ALPHA Egypt Contracts Officer:

“Lately there is an enactment of a regulation from the Egyptian Ministry of Social Solidarity (MSS) that states that no CSR activity should be held without getting approval from the ministry. This applies even if this activity was charity or volunteering work. This regulation came as the government aims to curb prohibited activities by some entities that pose as NGOs. This led to the public announcement through various news outlets such as newspapers and their websites that provides information on any CSR activity held in Egypt since early 2018.”

While ALPHA Egypt recognises the importance of enrolling the government to further its CSR agenda, it achieves this by targeting CSR initiatives that align with the Egyptian broader SDS goals rather than being forced into them. This might be in part to ALPHA Egypt position in the local market, as it leverages both its strong market reputation, as well as track record CSR profile. This involves addressing local needs in areas of common interest with the government, as ALPHA Egypt Social Media Officer explained:

“We are going with the demand, not the government requirement. It is a good thing that our goals align with the government, but it is not our main goal within CSR. We are well respected and considered among the top companies operating in Egypt and cooperate on my projects, so we do not feel we are pressured to follow the government on their CSR agenda. We sponsor and partner with governmental organisations on projects that align with our CSR goals. But our goals could change depending on the local needs. For example, if a community I work in become so poor they could not afford living costs. In this case, will have to provide donations besides supporting education.”

While the interviewee comment might be considered an exaggerated claim, the researcher's observation of ALPHA Egypt's premises, including all visited offices and a display unit showcasing CSR events and trophies, did not reveal any pictures or signs of government officials. This observation carries on the company's website, which is unlike the attitude among many private companies in Egypt. It appears that ALPHA Egypt does not appear to emphasise its relationship with the government in connection to CSR activity. When asked about this, the Marketing Manager replied as follows:

“We keep trophies that the company won on various projects including CSR related and also some pictures related to them here. As to government officials’ pictures, we believe plenty of them are published but through publications that relate to our business activity and are normally printed and shared with governmental entities. Besides they are widely published through governmental websites and newspapers. With regards to CSR activity, we normally post pictures of our CSR team, volunteering employees, and community beneficiaries who partake in our projects.”

Nevertheless, the interviewee recapped his discussion by emphasising the strong relations that ALPHA has with the Egyptian government and that the company’s CSR activity falls within the current Egyptian government agenda.

“We believe that our movement towards more CSR activity is in line with the Egyptian government movement to enact and encourage CSR and sustainability activity.”

In addition, ALPHA Egypt Social media Officer mentioned that ALPHA’s CSR initiatives are often welcomed and celebrated by the government and called for their promotion on the national level. The employee elaborated by providing an example of an energy-saving initiative that was sponsored by ALPHA Egypt and that later an NGO and other companies joined in and transformed it into a nationwide campaign.

“ALPHA Egypt was responsible for leading an energy-saving initiative that aimed at reducing energy consumption and carbon footprint a few years ago. The initiative was upheld by the government as it praised ALPHA’s efforts in providing an example for other companies, NGOs, governmental institutions, who should join the initiative. Some government officials called for bringing our initiative to the UN to be implemented across other developing countries. The initiative was later adopted by NGOs in cooperation with ALPHA Egypt and other companies as a nationwide campaign that aimed at spreading awareness on energy use rationalisation and reducing carbon emissions, which focused on spreading it intensively through schools and universities.”

Furthermore, online documents analysis regarding ALPHA Egypt CSR activity reveals that the company is has strong government support. Figure 8 shows the Egyptian minister of education honouring ALPHA Egypt for its support to an educational project.

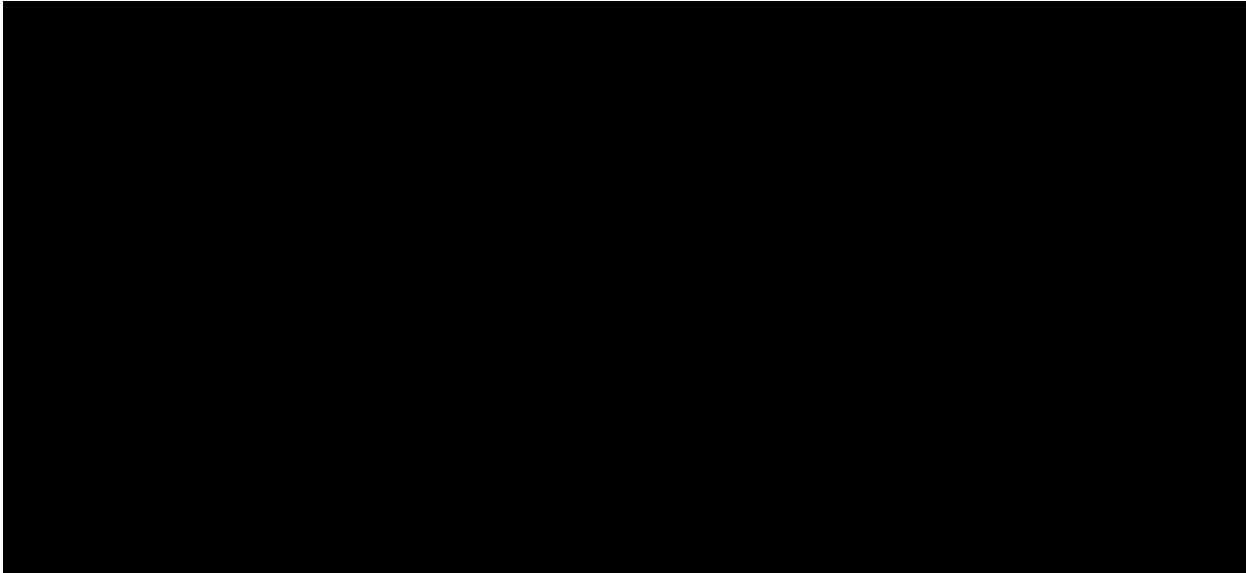


Figure 8 Egyptian government recognition of ALPHA Egypt CSR activity impact

Source: Article on ALPHA Egypt Website 2014

Thus, it appears from combing different sources of evidence that ALPHA Egypt relationship with the Egyptian government is based on alliance rather than pressure. This relationship enabled ALPHA Egypt to enrol the Egyptian government to mobilise its CSR activity.

6.5 NGO's Influence on ALPHA Egypt

6.5.1 Local NGOs

ALPHA Egypt's CSR activity is celebrated for its impact and normally through the participation of various stakeholders including local NGOs. This impact enables ALPHA Egypt to proactively enrol and mobilise NGOs as intermediaries to promote its CSR agenda. By strategically partnering with NGOs, ALPHA Egypt enhances the impact of its CSR initiatives. Further investigation reveals that ALPHA Egypt takes a leading role, setting the standard for some projects and initiatives it engages in. This was expressed by the Senior CSR Officer:

“We also make events to celebrate the success of certain programmes to which we invite our business partners, public sector, private sector, and NGOs to show a very efficient programme that would be a trendsetter. We do so to invite others to replicate what we did, and we provide our best practices to increase our impact in the community. Some NGOs established a dedicated division to run some of these programmes with ALPHA, which later separated from their NGOs to become a separate entity that specialises in these specific types of projects.”

The celebration of impactful CSR project provides an overflowing effect as some of local NGOs that worked with ALPHA Egypt end up having spin-off NGOs that specialise in areas related to the celebrated project. This would perhaps reflect that ALPHA Egypt wields significant mediating influence on some NGOs it partners with, which extends to include the criteria of choosing an NGO to collaborate with, which was explained by the Community Initiatives Coordinator working at ALPHA Egypt as follows:

“We do selection and due diligence on our NGO partners in projects to see who would be acceptable. For example, if an NGO approached us, we go check out their office and walk with them around the office area and see how the interaction happens between them and their neighbours and whether they trust this NGO or not. We also visit sites for their existing projects and see how it is going.”

Perhaps the reason which the interviewee did not mention for the careful decision to choose NGOs is the recent governmental law that aimed to crackdown on suspicious NGOs. Another reason to consider here is that ALPHA Egypt might be following ALPHA’s approach of translating its CSR activity. The interviewee highlights that ALPHA Egypt has specific conditions that an NGO must meet for a partnership to be framed. The first one is initial check for the NGO’s credibility in the community where it operates and the projects it manages. The second condition was whether the NGO’s area of specialisation fits ALPHA’s CSR goals:

“Then, when they approach us for a project idea, we look at the project idea and whether it suits our vision for community service. So, if someone approached me for hospital donation I might not agree if it is a big project because our focus is on education.

The third step is to proceed with checklists and formal paperwork which is done in coordination with the legal department to ensure that the company’s policies and guidelines are being met:

“If we are approached for education, we would ask them for their previous work, their paperwork, and their board members to avoid conflict of interest. If this NGO has a previous history of failed educational

projects, we also won't work with it as a good record is a prerequisite for collaboration. In addition, no one who works in ALPHA should have relatives working in the NGO nor someone in the government who works there. One of those NGOs had one of the board members as a government employee. So, our legal department said you cannot work with this NGO as this would be considered facilitation as you would appear as if you were paying to get company work done elsewhere.” – Contracts officer at ALPHA Egypt.

The process of legal work and checklist reflects ALPHA Egypt's strict adherence to the headquarters policies and guidelines as well as maintaining high work ethics standards. This adherence extends beyond the point of finalising the paperwork and extends throughout the entire project. Which reflects ALPHA Egypt's punctualisation of NGOs activity to remain aligned with CSR activity:

“One project with an NGO where we had to develop economic conditions of 10 families through one of the parents in a specific geographical area. You teach them a craftsman skill and they would use it to earn income. In this project, two families dropped out, and then they were replaced with other families, which turned out that 6 out of the 10 families were from the same family. So, we stopped the project and requested a replacement. Then one out of those 6 families said he would pay for the project as it appeared to be successful for him. So, we stopped working with this NGO in future projects, as we choose again other 10 families and left. The NGO was not strong enough to make sure the project provides equal chances for the community.” - Senior CSR officer at ALPHA Egypt.

In developing countries contexts companies do not get involved in CSR projects that are managed by NGO's (see for example: Sharmin et al., 2014; Momin 2013). ALPHA Egypt's provides a contrasting case as its influence remains throughout a project it undertakes to ensure that it is punctuated to continue as planned. The company has a clear guideline for managing unsuccessful partnerships as the CSR manager explained:

“We follow on projects while they are in progress if the project could be stopped midway if it is producing results that we did not expect and we say let us redress the course. Afterwards, we finish the project, and we withdraw from it, and if it is technically well designed it would continue to go on through the NGO.”

In certain cases, ALPHA Egypt's influence on NGOs may not produce the desired results for mobilising its CSR agenda. To address this, ALPHA Egypt aims to mediate and transfer knowledge more effectively to NGOs. The Community Initiatives Coordinator explains:

“We had worked with one NGO with an annual amount of money that is considered as membership where we are considered board members along with other companies that shape the NGO's strategy. This experience made us realise that for future partnerships that involve new initiatives, we must have a level

of control in our contractual agreement so we could steer the programme along the way to ensure that it would make a real impact.”

Thus, ALPHA Egypt strong CSR profile enables it to enrol and mobilise local NGOs to achieve its CSR activity.

6.5.2 International NGOs

As discussed earlier, ALPHA Egypt's influence on local NGOs is translated in supervising projects progress, which is in part due to the acquired knowledge from ALPHA's guidelines and policies. In addition, it is also acquired through collaborations with global NGOs local affiliates. Senior CSR Officer explains:

“ALPHA headquarters works with an international NGO that promotes entrepreneurial capacity among the youth. This NGO opened a branch in an Arab country that acted as a hub for the MENA region around 20 years ago and opened in Egypt one year later. For each country, you find that it was adopted based on needs and scope. We work with this NGO on the same programme that ALPHA headquarters works on too, but we did because it was tailored to benefit youth in our local Egyptian community.”

A news website that focuses on NGOs activity in the MENA region provided further documentary evidence, where the Chairman of the affiliated NGO in Qatar described the collective of NGOs as a network as shown in figure 9. In the article, the chairman ALPHA is a founding member of the regional NGO, which helped in spreading the NGO across the countries in the region.

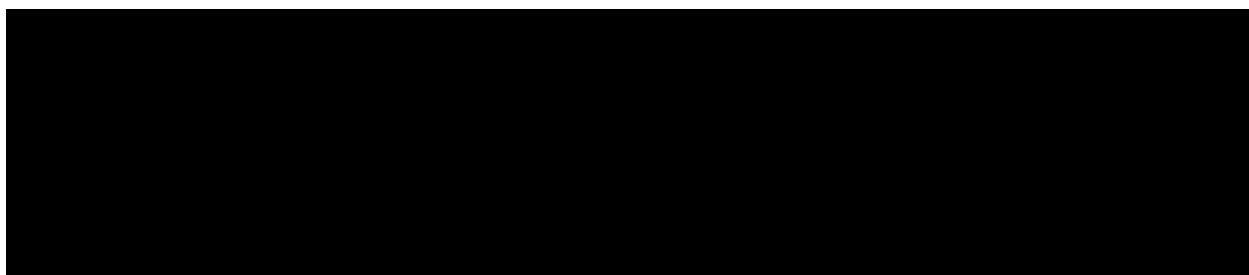


Figure 9 Regional network of NGOs in the MENA region

Source: Website specialises on NGO activities 2016

In addition, ALPHA Egypt carries out projects with other international NGOs that have presence in Egypt. However, those projects are mobilised through a series of intermediation between ALPHA's headquarters

of ALPHA and the NGO that might translate into communication between ALPHA’s headquarters and ALPHA Egypt. ALPHA Egypt Finance Manager explains:

“Although I am not a CSR specialist, I can tell you give you an example of how CSR work is organised between ALPHA headquarters and its affiliates. There is an international NGO that sends proposals to the ALPHA headquarters foundation and asks them that they have a project for application in Egypt. The headquarters would contact us and asks us our opinion and whether we would take the project or not. The headquarters approves the grant and is pending the approval of the local office here. If we approve it, the international NGO branch in Egypt contacts us and says we got money from our headquarters so we would execute the project and here is the proposal. If we approve it the funding comes from the headquarters.”

In addition, documentary evidence confirms the quote above. where ALPHA’s collaboration with global NGOs on projects across all subsidiaries including those in developing countries is also found through its website. Figure 10 shows that ALPHA has strategic partnerships with a global NGO that was initiated in 2005, suggesting that global NGOs have no direct communication with ALPHA Egypt.

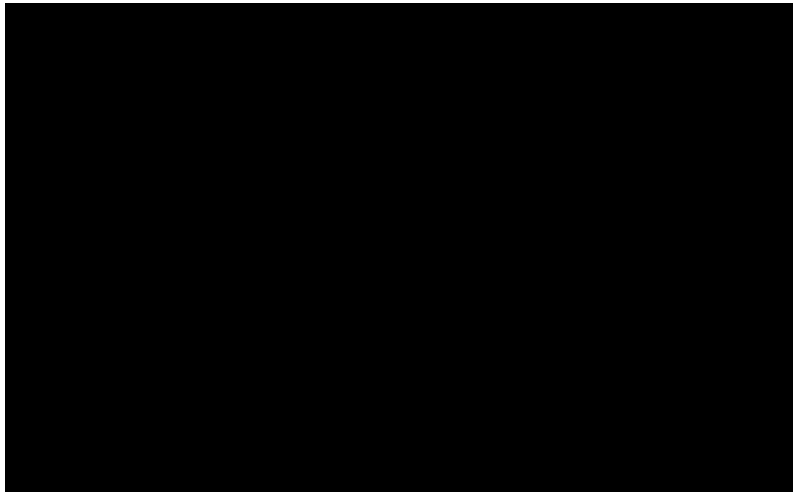


Figure 10 ALPHA’s partnership with a Global NGO

Source: Article on ALPHA Website 2018

6.5.3 Competitors Influence

ALPHA Egypt prefers partnering with non-oil and gas companies to avoid criticism that the nature of the partnership would be for financial gains. ALPHA Egypt collaborates with competitors through a private independent company that reports on oil and gas industry activity in Egypt, including CSR activity. If

ALPHA Egypt collaborates on a project that has competitors, ALPHA Egypt has to disclose this information and reiterate that the partnership is on a CSR project and not business-related.

“We normally partner with other non-oil and gas companies through projects executed by NGOs because having them requires extra caution and has further considerations. For instance, if someone from the competition is on board, so we have to declare that we are working with the competition, and this has nothing to do with core business activity. But we also share in a committee with oil and gas companies that is responsible to provide information and reports about Oil and gas activity in Egypt including CSR activity.”

However, the company seeks to enrol other companies in partnerships to increase collaboration on its CSR activity.

“Of course, we want to develop a community of more partners and donors so our projects would be bigger and make more impact especially when the majority of our work is a downstream activity which affects our budget. But it is difficult to find companies who share our CSR as there is not a directory for this kind of activity.” - Quality Assurance Manager at ALPHA Egypt.

ALPHA Egypt partnerships with local corporations gets news coverage. Figure 11 shows that a memorandum of understanding was signed with a local corporation and that the execution of project will be through a local NGO. The article provides a quote by ALPHA CSR manager who mentions that this partnership addresses local needs while align with global standards. It also shows that ALPHA Egypt CSR manager mentions alignment of the CSR partnership with SDGs. Given that the partnership is made with a local corporation, is it very likely that ALPHA Egypt would spearhead the project. In doing so, ALPHA Egypt would have enrolled and mobilised local companies into its CSR agenda.

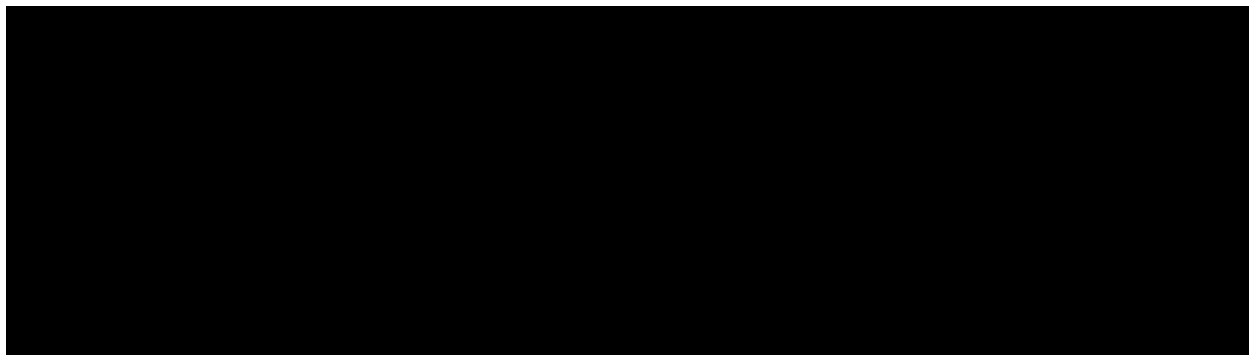


Figure 11 ALPHA Egypt's partnership with a local company

Source: Online article by Local News Agency 2019

Further to this information, online information from various sources including media outlets and the ministry of petroleum website shows that they tend to work on joint CSR projects that are focused on environmental aspects rather than community. ALPHA Egypt Additional documentary evidence will be provided in section 7.6 in the following chapter.

6.6 ALPHA Egypt Internal Influence

CSR activity within ALPHA Egypt is also influenced by internal factors as they react to the external ones mentioned earlier in this chapter. Those internal influences provide invaluable insights as to why and how CSR activity is perceived and developed in the Egyptian context.

6.6.1 CSR as a Business Philosophy

ALPHA Egypt considers CSR essential for its future success and continuation as it creates a stronger local network, as described by the CSR manager:

“CSR plays an important role to support and strengthen our business. Our goal is to support the communities that we operate in and build strong relations with the government. We do not work in isolation from the communities which include our employees, contractors, suppliers, and customers are part of it. The students who come out from schools and universities are going to be our future employees, suppliers, contractors, and suppliers, and that is why it is important to be part of it, to understand its needs, and develop it for us to continue our partnership.”

In developing country contexts, CSR community activity is usually described as being charity focused on donations (see for example: Alawattage and Fernando, 2017; Barsoum and Refaat, 2015; Jamali and Neville, 2011; Momin and Parker, 2013). However, online reporting and interview data reveal that ALPHA and its subsidiaries charity is considered the least significant area of community investment.

ALPHA Egypt’s website shows limited reporting on charitable donations.

“We still get NGOs who come and ask us to give people food or money, but we cannot be sure if they are in need. Other companies do this as a charity, but we prefer to work with people who have potential and have the will to improve their chances. Those people need a push in the right direction and our goal is to help them achieve their potential.” -Community Initiatives Coordinator at ALPHA Egypt.

“Our programmes are not just giving or writing a check to NGOs or beneficiaries.” – Senior CSR officer at ALPHA Egypt.

Figure 12 provides further confirmation support the comment made by ALPHA Egypt senior CSR manager, where it shows that ALPHA Egypt’s CSR activity is a strategic business decision rather than being a mere act of charity.

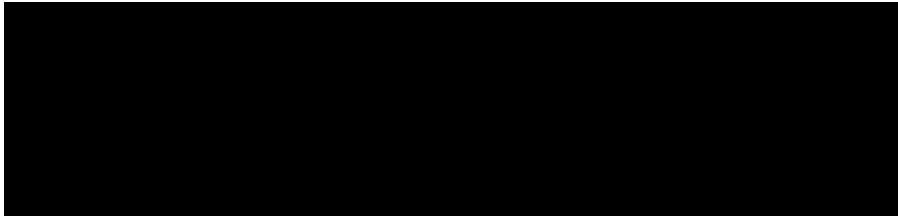


Figure 12 ALPHA Egypt CSR philosophy

Source: ALPHA Egypt Website 2018

ALPHA Egypt reporting on donations takes minimum coverage as figure 13 shows it is reported under other initiatives, which is another indication that in-kind is a secondary activity in ALPHA Egypt CSR agenda. However, in some exceptional conditions reporting might be necessary such as in the recent case of Covid-19, where providing an in-kind donation mediates the CSR agenda due to its effect on the community. In the case of COVID-19 it was a worldwide pandemic that mediated ALPHA’s CSR activity worldwide.

“We do report on donations when they are going towards major emergencies or disasters such as COVID19 response that does not happen regularly, and donating towards the community under those conditions will make a real difference. As you can see, it is not just ALPHA Egypt that is giving donations, it is a worldwide activity, and the rest of our affiliates are also doing something similar.” - Community Initiatives Coordinator at ALPHA Egypt.

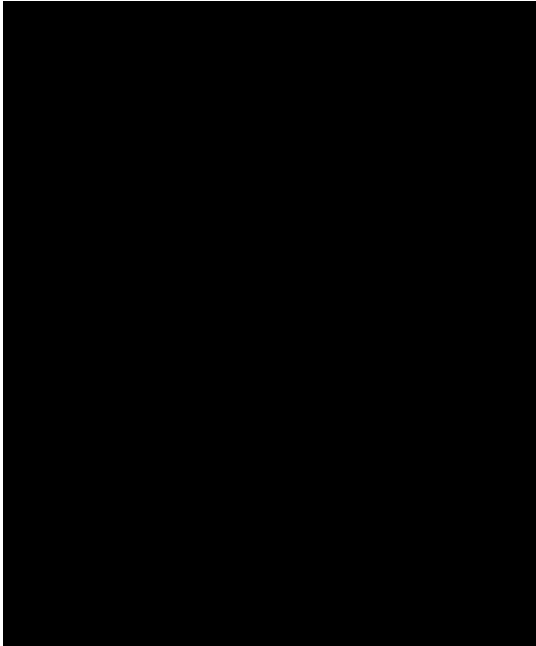


Figure 13 ALPHA Egypt CSR reporting on in-kind donations Source: ALPHA Egypt Website 2018

6.6.2 CSR as an Investment

CSR activity is viewed as a tool that goes beyond charity as it strengthens and grows ALPHA Egypt's network which includes ALPHA and local stakeholders.

“CSR is needed because it shows how is it spent as a budget, impact, and it is part of ALPHA global policy and strategy. Plus, at some time we were only downstream and factories without any upstream. This led to a point where we only did maintenance to our existing factories and stations and had no room for new investment except for investing in the community to show activity in Egypt, which would reflect that we take investing in CSR activity as a serious matter and not just charity.” - Account Manager at ALPHA Egypt.

CSR activity can also translate to better position with the government.

“Another aspect is our image as a company, it is a plus to achieve good goals for the society and also have recognition from the government that we are a solid partner in CSR activity.” - Quality Assurance Manager at ALPHA Egypt.

“In the future, all governments will remove their hands from community projects and put this on the private sector as this is a global trend. So, if we make significant CSR, it provides talking points if I have some problem in a certain city or facility and want to present this problem to a governmental entity. So, for sure it does provide some leverage if we present ourselves as a core member in this community with impactful projects.” - Operations Supervisor at ALPHA Egypt.

6.6.2.1 Forms of Investing

ALPHA Egypt embraces a comprehensive approach to investing, encompassing volunteering, in-kind donations, and financial payments, with a particular emphasis on the latter for high-impact community projects. Financial resources originate both locally and globally, with local funds typically allocated to smaller initiatives within the annual budget, while impactful projects are funded through headquarters or dedicated funds. These special funds are limited and subject to competition, prioritising projects expected to deliver the greatest impact. The finance Manager at ALPHA Egypt explained:

“Our community investment programme by definition includes all contributions whether financial, in-kind donation, or volunteering. But financial contributions represent the most impactful projects to the community. Spending is divided into local spending budget and special case-by-case projects which could be either approved by the regional manager or a special fund such as the Women empowerment fund. Impactful projects receive funding when we apply to a global fund to get approval and funding. This global fund handles all of ALPHA’s affiliates across the globe.”

“We have a limited budget to hold a project for one school instead of 200, we try to do it as best as we can to maximise its impact. When we have a good record of impactful projects this would enable us to request more for local CSR budget and get more approvals from funds for special projects.”

Impactful projects help to enrol and mobilise employees to engage in volunteering activity, as the recruitment Officer explained:

“This success would also encourage more employees to volunteer when they find out the previous projects made a good impact. In addition, most of the volunteering activity takes place within projects that we also provide financial support. Our volunteer programmes also make the employees feel more loyal to ALPHA as they feel that the company is not only doing business but also helping in the society which is a valuable activity that raises their self-esteem.”

ALPHA Egypt also invests by donating old assets that are still functional, instead of selling them for profit. The account Manager explains:

“In-kind donation is donating items that are replaced for a routine upgrade by the company, and instead of selling the old items, we donate them to a charitable cause that normally aligns with our areas of interest. One example of in-kind donations are 100 computers that hold zero book value but could be sold for a good value in the market, we donated them to a local school for use in student labs.”

Figure 14 shows similar in-kind donation activity for educational initiative, where used computers were donated to schools.

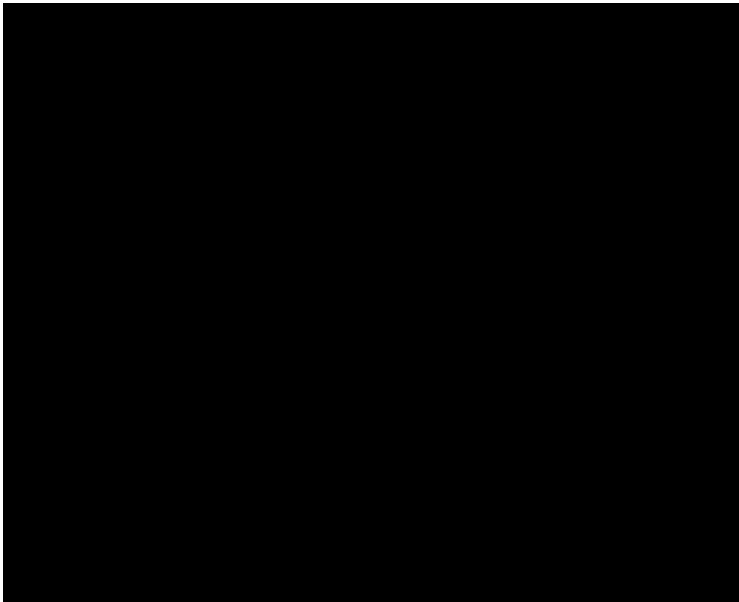


Figure 14 ALPHA Egypt CSR reporting on in-kind donations 2

Source: ALPHA Egypt Website 2019

6.6.3 CSR Activity Management

ALPHA Egypt considers that for a CSR activity to be successful it has to achieve its goals, which in some cases framed as the continuation of a project after exiting it. ALPHA's Community Initiatives Coordinator explains:

“To have effective programmes that have the right outreach and the right impact we must not dream and think of a programme and leave it. We must be sure that this programme is effective, sustainable, impactful, and the funds allocated reach the right beneficiaries. This is important because we do not implement the project by ourselves, so we must be careful in evaluating and assessing the partners we select to do so. We aim to look at NGOs that develop the project and train beneficiaries so that the project would continue after we pull out so it would continue without our funding in the future.”

Figure 15 shows reports on projects that are carried out in phases by ALPHA Egypt, and subsequently continued through self-funding after ALPHA Egypt's exit. In addition, figure 15 reveal that project's continuation through phases which also provides statistics, which reflects that ALPHA Egypt's CSR activity is mediated by measurable impact.

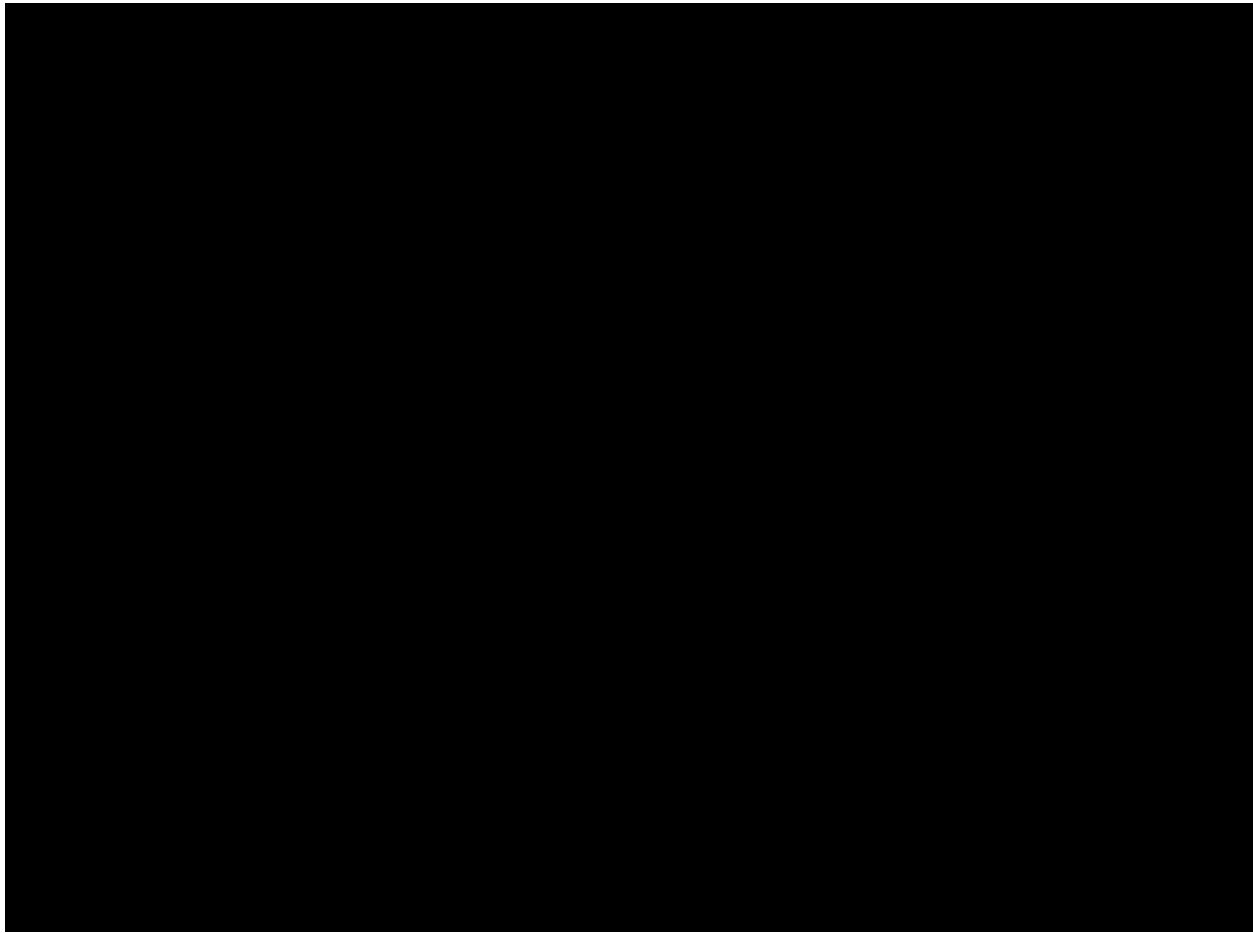


Figure 15 ALPHA Egypt CSR reporting on impactful projects 1

Source: ALPHA Egypt Website 2016

ALPHA Egypt enrolls Key Performance Indicators (KPIs) as inscriptions that enable action at a distance (Latour, 1987), where they provide an expected and measurable impact. The resulting impact empowers ALPHA Egypt to enrol NGOs and other companies to its CSR agenda.

“It is following on what is the programme is about, what are the KPIs, what is the impact, and the transfer of knowledge and expertise to beneficiaries and civil society. We tend to carry out projects in regions in Egypt that are underprivileged that pay off and present a very good return on investment, especially women empowerment programmes through vocational training. Egypt is full of needs and areas of development, and you have to choose what to go into, what is more effective, and how you can capitalise and leverage relationships with civil society organisations in a way that aligns our visions and join forces to tackle big problems in a way that makes a bigger effect. We aim to guide the business community to work together on our goals so we can magnify their impact.” - Senior CSR Officer at ALPHA Egypt.

Deciding KPIs and good planning of projects is not enough to achieve success as to ALPHA Egypt CSR Manager, the success of the project can be achieved by supervision. This becomes more important in light of KPIs that NGOs provide, that normally does not translate into meaningful nor transparent way to measure the true impact of projects (El-Bassiouny et al., 2021; Jamali and Neville, 2011).

“This is why we are very careful on those projects to make sure it makes a true impact, which only could be revealed through on-ground observation. We don’t just throw the money we visit the project every three months. One project we had a couple of years back, was women empowerment as we trained women to acquire a skill that enables them to work or start their own small business. The project was to train those beneficiaries in a workshop on the entire process. One participant got her kids involved and we do not allow child labour. From this experience, we learned that we put a condition for mothers to be eligible in such projects that they made sure their kids would continue to go to school and not let them stay at home and help in such business.” – CSR manager at ALPHA Egypt.

This was also evidenced by a meeting attended by the research, where the observation involved a call between ALPHA Egypt’s CSR team members. The phone conversation was centred on a visit to a CSR project, where a CSR team member was scheduled to see the progress achieved. This included measuring progress against KPIs agreed with the NGOs as well as speaking to participants to get their feedback.

The use of KPIs enables ALPHA Egypt to mediate undesirable results early to ensure that the project is kept within its intended frame, which is translated through withholding payments on problematic projects to force the NGOs to reenrol in the right direction.

“We look at KPIs and if there is pending payment, we won’t pay it unless we feel satisfied with the performance. We do a lot of tightening on NGOs and we meet with beneficiaries and ask students what did you learn and how did you apply what you learned.” - Senior CSR Officer at ALPHA Egypt.

6.6.4 Aligning Global and Local Directions

Although the local Egyptian community mediates ALPHA Egypt’s choice of local CSR agenda, they lack awareness and familiarity with the global CSR that ALPHA translates into the Egyptian context. This directs the attention towards the translation process that involves ALPHA SDGs as global inscriptions and enrolment of key local stakeholders to mobilise a CSR agenda that has impact on local communities.

ALPHA Egypt CSR activity attempts to transform ALPHA’s multiple global guidelines into fewer and

simpler local ones. This means that ALPHA Egypt chooses a local CSR activity that translate into more than one of ALPHA's global CSR agenda. Senior CSR Officer at ALPHA Egypt explains:

“Education and Women empowerment are among the pillars that ALPHA global cares about and it is aligned with local needs in Egypt. So, we decide what we see is suitable for Egypt and in line with the company's overall goals for CSR. We do try to match the SDGs adopted by the headquarters, but we do not label them in this way as awareness in Egypt is still not up to this level. For example, education projects also help to alleviate poverty and so does women's empowerment. Also, women's empowerment in economic ways does help in gender equality. We do also touch upon clean energy through some students' projects that bring up some sustainable ideas. We did run several sustainability projects such as recycling households' e-waste and getting rid of single-use plastic culinary items in the office. Also, in the local context, we are trendsetters in some topics, and we do follow suit at other initiatives that would be overwhelming the local CSR highlighted by the government.”

This alignment becomes a challenging task as aligning global with the local is kept within the frame of local impactful projects. Thus, CSR activity mobilised by APHA Egypt needs to alignment that results in real impact as the Community Initiatives Coordinator explains:

“On another hand, we do not just accept any project that goes into education. We monitor the local Egyptian market, and we currently have a shortage in Egypt in skilled labour across various industries, and the government is strongly supporting such projects from 2017-to 2018. A lot of studies came out to show that we are in dire need of skilled labour and that vocational education is lacking. Automatically we would join in as we know that this would make an impact, especially when I have operations within communities that I want to benefit, and such projects would be perfect for them.”

6.7 Concluding Remarks

In summary, the data collected from interviews, observation, and documents provide an understanding of the mediating forces and resulting translations behind ALPHA Egypt's CSR activity that can be summarised in 5 main points. First, ALPHA global provides ALPHA Egypt with a broad range of CSR activities that it could pursue and sets policies and guidelines to ensure it. However, those guidelines are inscriptions that are subject to ALPHA Egypt's translation into a CSR agenda that fit its local needs. In addition, ALPHA's online portal provides ALPHA Egypt with continuous access to ALPHA global teams and other ALPHA subsidiaries, which plays an important role in increasing the efficiency and effectiveness of the CSR activity at all stages.

Second, the Egyptian government actively participates in and supports ALPHA Egypt's CSR initiatives, sometimes further promoting them and celebrating their impact. This enables ALPHA Egypt to mobilise its own CSR agenda, rather than feeling obligated to follow all local government initiatives. However, ALPHA Egypt adheres to government rules and regulations in all of its projects and partnerships with NGOs.

Third, ALPHA Egypt holds greater influence over local NGOs, actively transforming and enrolling them into its agenda to ensure that CSR projects translate into impactful outcomes for the communities and beneficiaries. As to global NGOs, ALPHA Egypt is influenced by some of their projects that would increase the impact of its CSR activity. Projects with Global NGOs are normally a process communicated through ALPHA and mobilised through the global NGOs local office.

Fourth, ALPHA Egypt's internal business processes and conditions have a significant role in influencing how CSR activity is carried out. This translates to managing the CSR activity using KPIs to measure the project's impactful projects. The fifth, ALPHA Egypt's CSR activity has enough flexibility to allow it to align the overall strategic goals set out by the headquarters while addressing local needs in an impactful way. Consequently, this unique position enabled ALPHA Egypt to mobilise and enrol other participants or actors in its CSR activity. This will also extend to mobilising ALPHA Egypt's CSR activity on a wider scale and across more participants through reporting its CSR best practices, which will be discussed in the following chapter.

Chapter 7: CSR Reporting Practices at ALPHA

Egypt

7.1 Introduction

This chapter aims to explain in detail how CSR reporting practices are formulated within ALPHA Egypt from the starting point of initiation till the reporting is made. The reviewed literature in this study examined the steady development of reporting practices in developing countries' contexts and highlighted how they follow developed countries' practices without dealing with actual local needs. This chapter will attempt to provide a narrative of how those CSR reporting practices are initiated, developed, and moved within an MNC on both local and global levels as well as the implications of such practices.

7.2 Reporting Motives at ALPHA Egypt

ALPHA Egypt's CSR reporting practices are driven by multiple factors. Internally, reporting ensures compliance with ALPHA's CSR policies and guidelines. It also allows for evaluating the impact of projects on the community in relation to the funding provided. Externally, reporting enhances credibility and demonstrates that CSR activities go beyond mere marketing. Understanding these motivations is essential in comprehending ALPHA Egypt's approach to CSR reporting, as Community Initiatives Coordinator at ALPHA explains:

“We do CSR reporting for several reasons such as showing and measuring impact, and credibility to showcase what we did including the outcome. Showing impact is an important factor that reveals that what we do is felt within the community and we have proof of it. As a way to show control to make sure within the company and towards the headquarters as to where does the money go and to ensure there will be support for future projects. Credibility is important as some companies make initiatives and hold conferences and when we ask about this project after a while you learn nothing happened.”

ALPHA Egypt mobilises reporting further by holding special events and conferences for impactful projects to be able to enrol more participants which includes among other stakeholders' community members who might benefit from the projects.

“Another reason is that when you are known locally for supporting some projects, other companies that seek those projects would approach you as partners and make more impact. This is more likely to happen as we read about them and they read about us. We had a recent partnership with a telecommunications and beverage company on a project through this way. Another goal of reporting is to reach out to our

partners who might benefit from skilled labour as well as the labour themselves benefits. If I do not report, how would they know about skilled labour programmes? Our goal for CSR reporting is not about showing off and it goes beyond representing what we are doing. We get benefits that go beyond telling our stories. If you look at the communities where we run those projects, people would be more welcoming, and more people would be eager to join ALPHA Egypt after they graduate from college because they felt our projects make a real good impact around them.” - Social Media Officer at ALPHA Egypt

7.3 Selecting an Impactful Project

ALPHA Egypt follows ALPHA's headquarters reporting guidelines, focusing impactful projects that could be designated as best practices. However, since societal challenges vary across contexts (Tilt 2016,2018), cloning CSR impactful projects is not feasible (Darrag and E-Bassiouny, 2013; Belal and Owen, 2007)

“Our CSR projects are not based on copying the Headquarters, it needs to acknowledge the local needs. For instance, ALPHA in gulf countries have a strong upstream business, so they do women empowerment by sponsoring female Ph.D. students in the UK and the US or sponsoring female athletes in some sports. Whereas in Egypt we go for women’s economic opportunities. We work on many projects of varying importance and size, but the projects that we care most about are the ones that make the most impact locally and are approved as best practices by ALPHA global. So, to partner in a project that is a candidate for being best practice, we do the planning for it from the very beginning and give it special attention.” - CSR Manager at ALPHA Egypt.

The process of choosing an impactful project translates into aligning ALPHA’s agenda, the government agenda, and more importantly to be benefit community members. CSR Manager at ALPHA Egypt explains:

“One of our assessments for education focuses on teachers who could make a change within the society. We do not just focus on standard education methods; we aim to make more impact by training people for market needs. This includes aiming to provide vocational training and training teachers to make more impact throughout the community. Our work on projects extends beyond giving money as we normally intervene in projects. But the level of intervention depends on the project nature and how it progresses.”

7.3.1 Developing the Project

The importance of enrolling NGOs in projects stems from their ability to understand and address community needs through their local connections (El-Bassiouny et al., 2021, p.444).

“About two years ago the government started an initiative for increasing skilled labour to fill a shortage gap in the market. We were approached by an NGO to provide support to a vocational training programme, which we approved after enough assessment as we could find a sensible impact for this project. The Egyptian Ministry of Social Solidarity (MSS) offered basic public schools in some cities that were not suitable for the project. We looked in other cities that are known for petrochemical activity by

oil and gas companies including ALPHA Egypt. We found vocational schools in those cities that are famous for petroleum engineering specialisation in universities, where we also have a strong presence.”

- Senior CSR officer at ALPHA Egypt

However, in some cases NGOs do not have enough resources to deliver on the desired impact, which might transform into supporting the NGO to enable them to deliver the project as needed.

“We always had a small pool for hiring skilled employees at our production facilities. We looked at vocational schools in the cities where we operate and found that they have cooling, electricity, and mechanics but did not have petrochemical. We chose two of those schools and established petrochemical as a new specialisation and made the modules through an NGO that was responsible for the setup. This NGO in turn made a bid, was one of the most reputable universities in Egypt got it and supplied the educational curricula and training for teachers.” - Quality Assurance Manager at ALPHA Egypt

Development of impactful projects includes KPIs, among them, the continuity of the project after ALPHA Egypt exiting it. Continuity entails the project is financially self-sustaining, which transforms also into focusing on setting-up the projects.

“We paid for the setup and the NGO paid for the running costs, as we aim at supporting projects that keep spinning off after we leave it and move forward to other ventures.” -Account Manager at ALPHA Egypt

Other examples of projects that self-sustaining include projects that are partly transformed to generate income.

“One project was supposed to give training to female dropouts where they can improve their livelihoods. This project was so successful, and in the end, part of the funding was leftover. This money was used by the NGO to open a textile workshop for female clothes. It operated as a training centre for women who want to learn sewing skills. This NGO collected money from this activity and used it to finance the original programme that focuses on female dropouts. This made the project we started to be sustainable even after we exit it. Such project is promoted on our website and submitted online on the portal as one of our best stories due to its huge impact and success.” - Environment and Sustainability Officer at ALPHA Egypt

7.3.2 Expanding the Project

Sometimes ensuring the mobilisation of the project translates into expanding on the project to include other aspects that were not planned earlier and would eventually lead to a greater than expected impact.

Environment and Sustainability Officer explains:

“We had worked with one extracurricular activity of students in a public school in an attempt to improve economic conditions for those students for their future careers ahead. The students are taught financial literacy, readiness work, and entrepreneurship, which are considered three essential pillars. The NGO takes volunteers from our employees and teaches them how to teach those programmes which are delivered every week for one hour, which accounts for several hours per semester.”

The project needed expansion that translated into enrolling the schoolteachers and parents in training programmes to increase the project’s impact, which is a positive overflowing effect (Latour 2005, p.171)

“When the programme resumed the following semester, we found that all our effort was gone. When we asked the students and our volunteers, we found that their schoolteachers were not as supportive and the same applies to their families. So, we spoke with the NGO and suggested that the entire teaching staff in those schools would be trained to align their efforts with what the programmes seek to achieve. We also decided to talk to the parents and the school admin staff to be on board with what we are doing. Also, we started some activities to make the students attached to the school which included cleaning and painting some classes.”

7.3.2.1 NGO Adoption

The expansion of the project was a new concept for the NGO as well as for ALPHA Egypt. The expansion was so successful which led the NGO to transform it to “Adopt a School” Programme. The NGO adoption translated into mobilising the programme to be repeated in Egypt through other companies as well as replicated across several sister NGO affiliates across the MENA region. In addition, the project was also labelled by ALPHA as a best practice, transforming it from local, to regional, and then global. Figure 16 provides a summary of the project’s transformation.

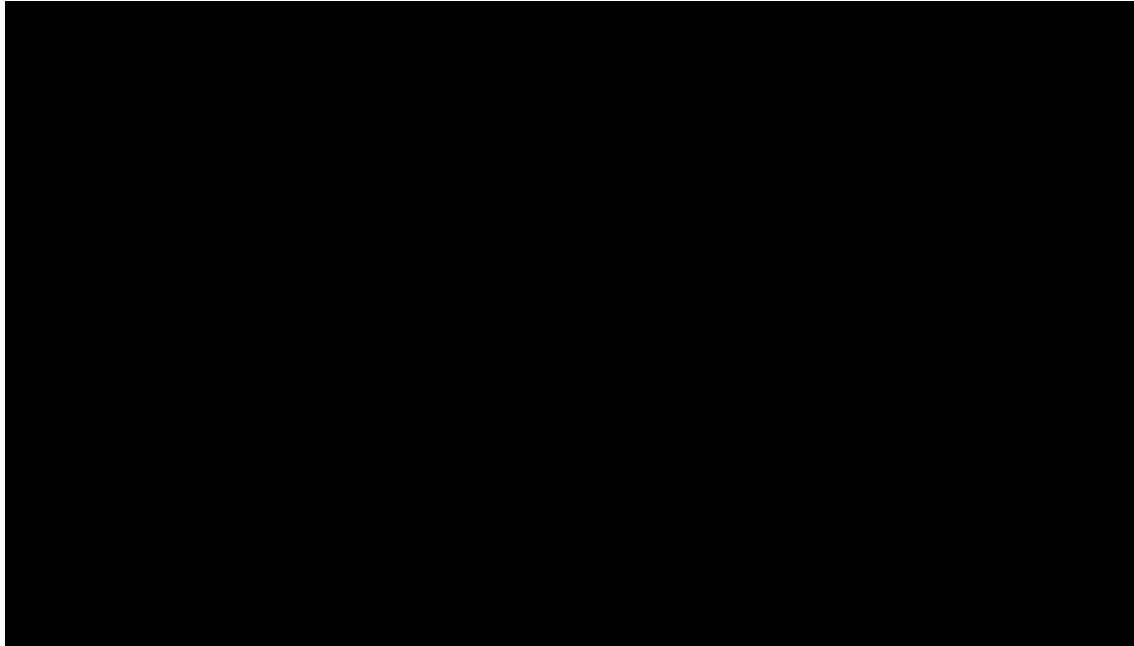


Figure 16 ALPHA Egypt CSR reporting on impactful projects 2

Source: ALPHA Egypt Website 2018

“This was not how the NGO manages the programme, as it used to agree with the ministry of education to deliver the programme in the school and leave. This resulted in what you can call the integrated school approach as a new thing or strategy that was initiated by ALPHA Egypt. The programme was successful enough that the NGO applied for this programme in other schools in collaboration with other companies as it was standardised and rebranded, it was even adopted by the NGO’s affiliates in a couple of MENA region countries. Such programme was approved by ALPHA global as a best CSR practice as it was not previously employed by any of ALPHA’s affiliates.” -CSR Manager at ALPHA Egypt.

This provides additional evidence that ALPHA Egypt’s CSR activity is based on measurable impact. In the case of “adopt a school” the punctuation of the project produced an overflowing effect, where it was mobilised further through the NGOs’ regional network. Consequently, it is clear that ALPHA’s CSR activity achieves higher impact through enrolment and mobilisation of both the government and NGOs, which in some cases translate into a positive overflowing effect.

7.4 Communicating Across ALPHA

Communicating across ALPHA refers to the communication between ALPHA’s headquarters, subsidiaries, and all other ALPHA’s entities that are connected across the globe. Maintaining effective communication within this network is crucial for conducting various business activities, including CSR. At the heart of this network is ALPHA’s global online portal, which plays a vital role maintaining effective communication across all ALPHA’s entities. The global online portal contains standardised set of

processes, guidelines, databases, and tools to manage risks, identify hazards, and mobilise continuous improvement in various aspects of ALPHA's operations Figure 17 shows that the global online portal is a key actant serving as a boundary object as it enables various operational activities, making it in the centre of all communication between ALPHA and its subsidiaries.

ALPHA Egypt CSR team communicates with global teams, other ALPHA affiliates, and the headquarters through the global online portal. The global online portal acts as the first point of contact when ALPHA Egypt is reaching out for information, and sometimes it contains enough information that further contact is not needed within network. Community Initiatives Officer explains:

“ALPHA has a very robust system of communication that connects everything and everyone together, not just CSR I mean everything. For us, we have direct communication with our regional management team, but we also have access to global teams, all of our affiliates, and course the headquarters. The online portal is at the heart of all this, and it is considered our starting point when we look for some information and sometimes, we find there all we need.” - Community Initiatives Officer at ALPHA Egypt

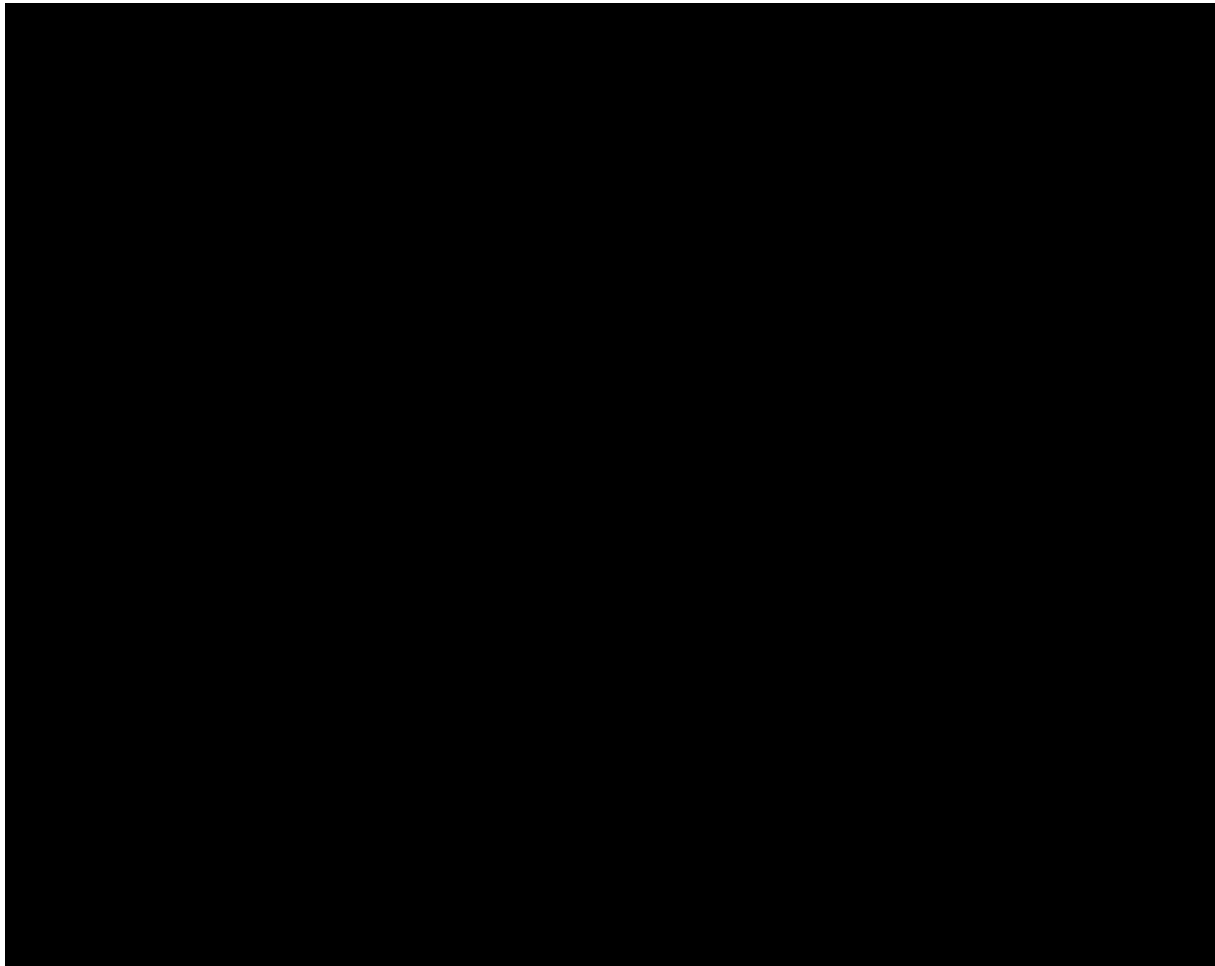


Figure 17 Global online portal business-wide capabilities Source: ALPHA's Global Online in 2021

In addition to its role in operational capacity, the global online portal provides access to a database of CSR projects from ALPHA's subsidiaries across the globe. This allows a subsidiary to examine CSR projects from other subsidiaries, where it can take inspiration from them, connect with them, and translate it into its local context.

“For example, we learned that women’s economic empowerment through education does not need to be necessarily education in a school or an institute. We might have a household that I would train to start their own small business that is also considered education and capacity building. We learned from other affiliates in developing countries and gained experience on how to approach women’s empowerment outside the traditional school systems or programmes that it best pays off. Without the online portal, we may have not heard about this in a detailed way as we did from their submitted stories on the portal, and this made us contact those affiliates for more information.”- Community Initiatives Officer at ALPHA Egypt

However, looking for information on the portal does not translate into mobilisation into the local context in all cases, as some projects require further tracing of the CSR activity to connect with its source.

“We also looked at the online portal to find affiliates in the MENA region who did similar work. We reached out to an affiliate in one of the Gulf Countries and asked them if their courses for petrochemical as they have strong programmes in petroleum. They have a strong upstream business and we found out that their programmes are huge joint ventures that are focused on petroleum engineering rather than petrochemical. So, we had to develop our programmes.” - Community Initiatives Officer at ALPHA Egypt

In addition to gathering information, CSR teams within ALHPA’s subsidiaries interact with the rest of the ALPHA network to share knowledge and as being part of different global teams. Each global team has a designated function that depends on the nature of its specialisation.

“ALPHA Egypt has employees who are part of the global social media team that is focused on developing CSR reporting reach. This team works on different levels which include meetings and exchanging information, ideas, and best practices through online portal support for all affiliates.” - Community Initiatives Officer at ALPHA Egypt

7.5 CSR Reporting Practices

ALPHA Egypt CSR reporting practices follow ALPHA’s guidelines on how to report internally and externally. The first step of the reporting process is internal reporting, which is normally submitted to ALPHA’s global portal. The entire CSR activity is filed into the online portal dedicated database that includes quantitative and qualitative aspects for all of ALPHA’s subsidiaries around the globe. The quantitative records are inscriptions that translates the details of each project type into a CSR reporting activity which includes: beneficiaries’ details, NGO, and other partners’ names. The submission also includes the type of CSR activity such as amount spent if financial, type and quantity of assets if in-kind, or volunteering details. The data from all subsidiaries are collated, where some of them would be included in ALPHA’s global reporting, as shown in figure 18.

“At year-end, we report our CSR activity on various levels both quantitative and qualitative that are both uploaded to the online portal. For quantitative we fill in huge tables that contain results for all countries where ALPHA operates that is managed through the headquarters. It includes all activities as global

reporting. We fill various sheets for each activity which includes all kinds of contributions to execute a project. We fill in the titles of the project, the amount spent, the number of beneficiaries, and our partners in the project. Once all quantitative data is collected it becomes part of the statistics in the global report by ALPHA.” - Senior CSR Officer at ALPHA Egypt

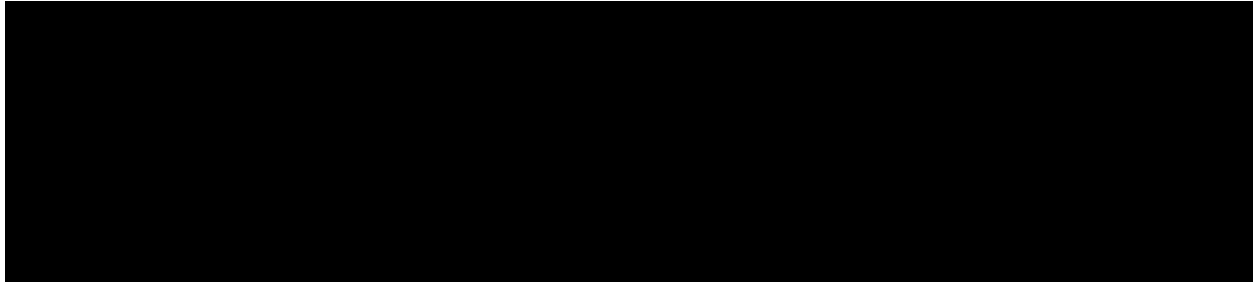


Figure 18 ALPHA's global community contribution by category in 2021

Source: ALPHA's sustainability report 2021

“The report also includes combined statistics on milestones achieved. For example, the total money spent on community, health, and women empowerment projects along with beneficiaries' numbers. It also includes the breakdown of subprojects and their geographical distribution around the globe.” - Senior CSR Officer at ALPHA Egypt

The qualitative data contains submissions from subsidiaries that are summarised narrations of the CSR projects completed during the year, which are labelled “stories”. The story provides detailed information on the project including its development, cost, impact on beneficiaries and the wider community. Although qualitative best stories might imply that the subsidiary has the freedom to decide which projects are considered best practices and subsequently submit them to the portal.

However, best stories represent narrations of the most impactful projects, where their impact is ranked based on KPIs, which reflects the ability of KPIs or inscriptions to mobilise projects for global adoption.

“For qualitative information, we submit stories that contain details of what did we do from initiation and up till the final result including costs and impacted beneficiaries. It normally involves our top projects, where the best among them has a high probability to be considered as best practice. We have to fill all quantitative files on the online portal, but what to choose and as the best story or what story to put on our Egypt webpage is our own choice as long as we follow the guidelines in reporting.” - Senior CSR Officer at ALPHA Egypt

7.5.1 Reporting Locally

ALPHA Egypt reporting is focused on projects that normally involves a larger budget and includes more beneficiaries, which translates to a measurable impact on the community. Reporting on such projects is mobilised across a wide range of ALPHA Egypt communication networks including the ALPHA Egypt website, social media accounts, and printouts for distribution. In addition, reporting on all CSR is mobilised through partners and third parties, which include governmental websites, partnering NGOs, newspapers, and online news media outlets. ALPHA Egypt reports less impactful projects as news announcements on its website.

“Our local reporting can be found in different places depending on the project. We started to have a stronger social media presence in recent years, which was before mainly through our website, press releases, conferences, and leaflets and booklets that we distribute in hardcopy format. We focus more on reporting impactful projects. Less impactful projects and those where we give out in-kind donations are usually covered in our press release and through our partners which could be an NGO or another company. Plus, newspapers and other online media outlets provide coverage for all our activities as they go normally go under the umbrella of MSS or other governmental entity.” - The social Media Officer at ALPHA Egypt

7.5.1.1 Measurable Results

CSR activity in developing countries in general and Egypt is perceived as a marketing tool that give big promises with little results to show for it (Barsoum and Refaat, 2015). ALPHA Egypt's approach to CSR reporting prioritises measurable results rather than making grand claims. Figure 19 shows reporting that relies heavily quantifiable results, which could be seen as ALPHA Egypt's attempt to mobilise the impact to its CSR activity through its CSR reporting practices. The need to communicate results of CSR activity has been in part due to the increased public awareness that was accompanied by the Egyptian government vision 2030 on sustainable development, which emerged following the Egyptian revolution in 2011 (Sorour et al., 2020).

“Our approach to doing projects in Egypt is to target underprivileged communities, to benefit them, not just to make a buzz in the media. If we want to look good and charitable, we could have done other projects

as many companies do in Egypt. Such companies report every little thing they do with regards to CSR, we do try to focus on helping the community and we tend to report on projects that make the highest impact. We like to lead by example as it is more credible, instead of just saying we are going to teach a million students in the coming years. We like to show the before and afters of our programmes. When we do marketing, we tend to show it for what it is. For example, we have one social media page that is only dedicated for marketing, and we never use it for CSR projects.” - Social Media Officer at ALPHA Egypt

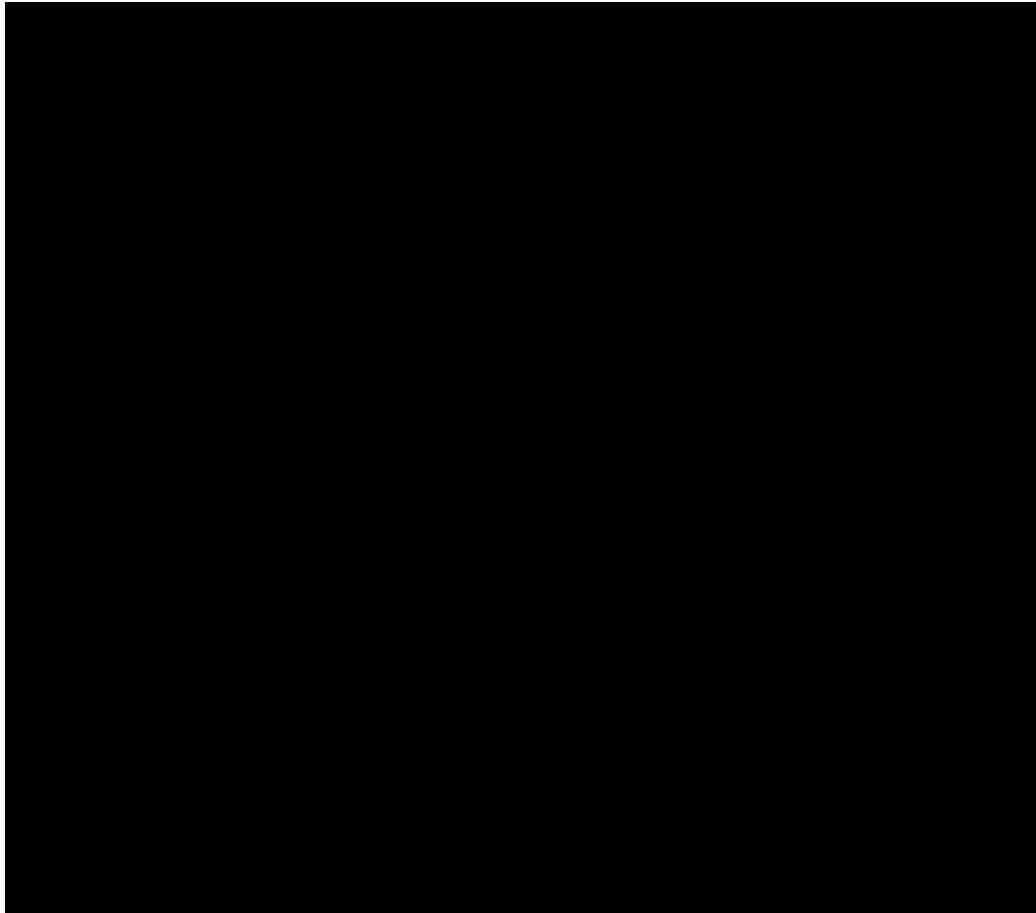


Figure 19 ALPHA Egypt CSR reporting on impactful projects 3

Source: ALPHA Egypt's brochure 2018

7.5.1.2 Multiple Reporting Outlets

ALPHA Egypt's website serves as the primary outlet for CSR reporting, featuring a dedicated page highlighting the company's focus areas. However, in its efforts to enrol more actors to its CSR activity,

ALPHA Egypt expanded its reporting by communicating through a social media platform that is dedicated for its CSR activity.

“We have more than one place to show our CSR activity, but our website is the main source. It contains detailed information in the form of stories. Those stories contain figures that showcase the impact of projects we undertake. Our recent approach to engaging more with social media has led to spreading the causes that we care for and drawing other companies and organisations to help in. For example, we adopted women empowerment to start a small business and through the social media buzz, brought other companies to offer and provide equipment for them. We found out that some NGOs and consultancy firms became more engaged and interested to act as a link to bring along other companies who can provide other aspects of support for cases we engage with.” - Social Media Officer explains at ALPHA Egypt

ALPHA Egypt’s CSR reporting practices includes reporting on celebrating employees volunteering activity. This reporting aims to enrol more employees in its CSR activity and attract more funding for similar future projects.:

“We hold special events and award trophies to volunteers from the company for their effort. We invite NGOs, companies outside the oil and gas industry, and governmental officials from different ministries, who benefit from the event to distribute leaflets to the attendants. Employees and NGOs involved in those projects give a brief testimonial on the impact of the project. Our goal is to spread awareness on what we do to build a bigger support network so that our future projects would attract other companies to partner with us.” - Social Media Officer at ALPHA Egypt

7.5.1.3 Prioritisation of Projects

When reporting on impactful projects, the factor of time is taken into consideration. If a project continues for multiple years, it will receive a brief update on the dedicated CSR page, with additional information available on the company's press release webpage. In cases where two projects occur simultaneously, the one with the greatest impact will receive comprehensive reporting, while the other will be briefly mentioned.. The social media Officer explains:

“We normally report projects with the highest impact on our media outlets. Sometimes timing is important, we might be having a Bazar for children on the premises here and on the following day we have a major event, and our young entrepreneur’s team wins in the regional competition. In this case, it is our main coverage as it has a bigger impact. In addition, some programmes have been running for 6 or 7 years. So, in this case, we do not aim to focus too much as it is an ongoing project that would be updated on the website. The website normally lists information on the projects as a source of directory and contains ongoing projects and most impactful work.”

ALPHA Egypt's prioritisation of impactful projects is reflected in including statistics, which reconfirms the importance of KPIs and their inherent power to mobilise reporting for some projects over others. Those numbers also play another role as they enable ALPHA Egypt to enrol partners in future CSR activity.

"Our projects usually benefit the community, but we like to include numbers to show it is not just an opinion. For example, we had a recent batch of graduates who received training for the work readiness programme. We have 80% of those 160 students who were in jobs when they attended the graduation ceremony last month. This programme is running now for the second year because of its success, and we are proud to be among the founders as more companies now are joining to support the NGO that is managing it." -Environment and Sustainability Officer at ALPHA Egypt

7.5.1.4 Reporting Process

ALPHA Egypt reporting process is another example ALPHA's control at a distance, while allowing for translation into local contexts.

"We have a communication plan that is prepared every quarter. So, we have plans put into place for major events that we are the main sponsors. So, we have guidelines for measuring impact and how to report it, but it does not mean we are restrained. It is simply to make our work in harmony across all affiliates and reduce any miscommunication issues. For the Egypt website, page and sections, it is fixed. We fill it as templates that are decided by the headquarters, which ensure font size, text colour, and format are the same. Even for brochures, we fill them with standard guidelines found on the portal for each publication type. But the project we report on is our own choice that relates to the local audience, which includes saying a bit about our history in Egypt and our employees." - Senior CSR Officer at ALPHA Egypt

7.5.2 Reporting Globally

As mentioned earlier in section 7.5, ALPHA Egypt along with other ALPHA subsidiaries submit their stories on the global online portal, which are the projects with the highest impact within their local communities. The global online portal becomes "the centre of calculation" (Latour, 1999, 2005) that enables ALPHA global to select the best practice stories from all subsidiary submissions. The selected stories are mobilised from local to global becoming part of ALPHA's global sustainability report. These chosen stories are labelled as "Global Stories".

"Our year ends with submissions of our best stories, which are our choice of most impactful projects. Submissions are uploaded on the portal in one file along with all other affiliates, where they do the same. The data from all affiliates are combined and the best practices are included on ALPHA's annual report"

and website. The annual CSR report includes information that reflects the best CSR practices from various affiliates around the world.”- CSR Manager at ALPHA Egypt

MNCs CSR reporting practices are often treated as black boxes that are accepted and followed as they are, where they are often viewed moving from global to local in a one-way direction (Jamali et al., 2019 p.313). However, analysis of the global sustainability reports reveal pattern of communication and collaboration through ALPHA and its subsidiaries are described as explicitly as “global teams”, “international support groups”, and “information exchange forums”.

More importantly, ALPHA’s global reporting practices are rather a result of a network communication pattern that is framed through its global online portal and mobilised by “best practices”. In addition, ALPHA global CSR strategy is built on mobilising knowledge acquired from subsidiaries around the world, to enrol external partners through its network as shown in figure 20.

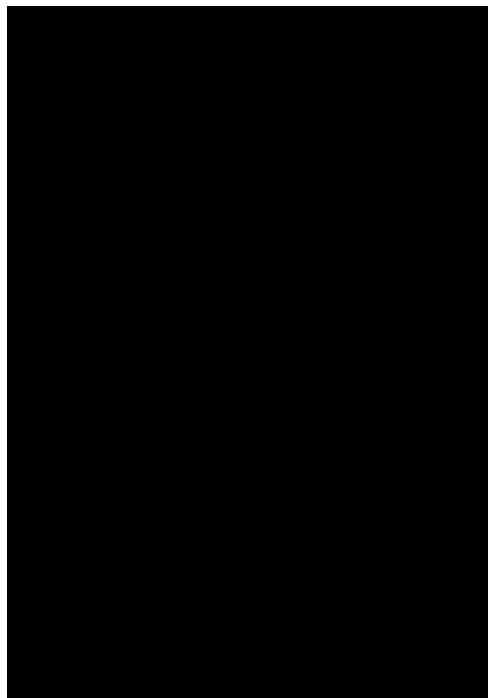


Figure 20 Sharing of best practices through the global online portal Source: ALPHA sustainability report 2007

7.5.3 Best Practices

Tracing the origins of CSR reporting practices designated as "best practices" reveals that they primarily originate from the headquarters. However, upon closer examination of the selection process employed by the headquarters, it becomes evident that the identification of best practices involves a dynamic exchange between the headquarters and subsidiaries. This exchange entails the compilation of best reporting practices from all subsidiaries and subsequent redistribution back through global reporting. This underscores agency power in "best practices" as they mobilise CSR reporting practices across ALPHA's entities, suggesting that CSR reporting practices is a result of a network exchange rather than being a top-down mobilisation.

In addition, the global online portal enables subsidiaries to develop their own CSR reporting agenda based on additional best practices stories that were submitted but not published in the global report. Thus, best practices traces communication across ALPHA's network through two paths.

"We have networks of exchange with other affiliates of ALPHA, we all submit projects as a story that is on the highest impact that we call best stories. Last year we had two best stories, and one of them was chosen as best practice by the ALPHA global team. This team forms a committee and puts some criteria for deciding best practices. The criteria for choosing a project include the size of funding for the project, the partners working with us, number of beneficiaries, type of training, how did you measure the impact. Then, they choose among them and include one or two to be on the website and one of two in the annual CSR report. That is why you find the global report containing information about projects in affiliates in different countries." - Environment and Sustainability Officer at ALPHA Egypt

Based on the previous discussion, it appears that ALPHA headquarters CSR reporting strategy strikes a balance to manage a connected network of subsidiaries. On one hand, CSR reporting policies and guidelines must be followed, as they are unalterable "black boxes". On the other hand, those policies and guidelines allow for a degree of flexibility within their boundaries that enables subsidiaries to provide their input or "translation" in the CSR reporting practices, and if this practice is well executed and impactful, it becomes a practice that other subsidiaries can follow.

Thus, CSR reporting practices flow within ALPHA reveal a network pattern that is mobilised across the network through best practices. Nevertheless, every time CSR reporting practices are mobilised from one location to another within the network they are translated. This translation results from exchanged communications with the headquarters and other specialised global team to execute the project. Those approvals aim to ensure alignment, whether with the company's policies or with the local regulations. Moreover, a best practice is usually a label given to a new project idea but could also be used for the exceptional execution of an existing one, where it could go through a series of translations as it moves from one subsidiary to another (Latour, 1987).

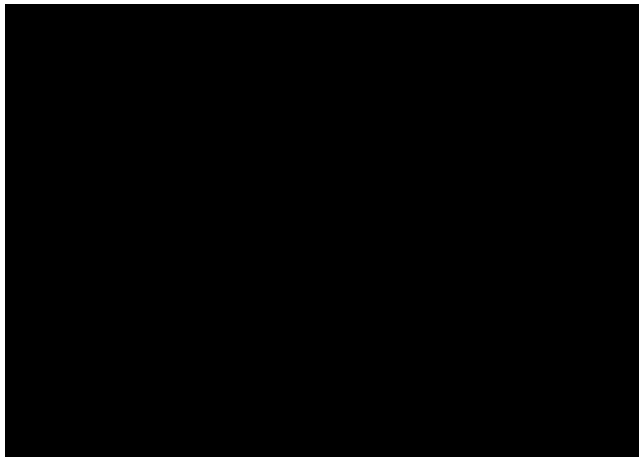


Figure 21 ALPHA Egypt's best CSR reporting practices 1 Source: ALPHA sustainability report 2008

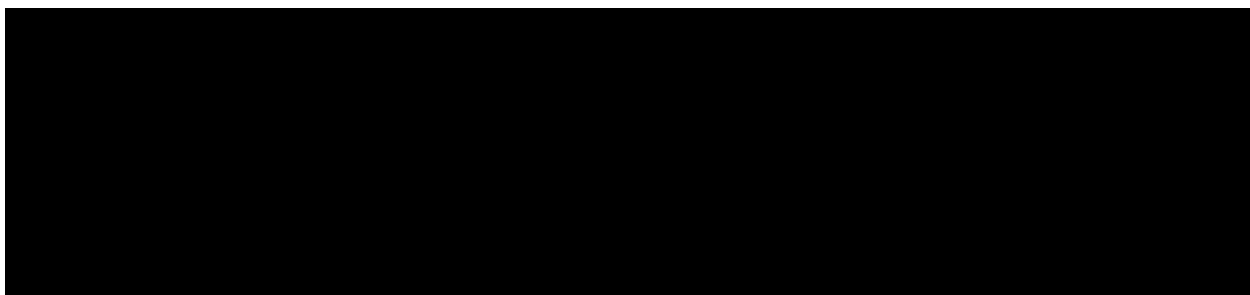


Figure 22 ALPHA Egypt's best CSR reporting practices 2 Source: ALPHA sustainability report 2009

Analysis of ALPHA sustainability reporting shows that ALPHA Egypt had best practices reported globally since 2007 as shown in figures 21 and 22, which confirms that impactful local CSR reporting practices flow in a two-way direction between ALPHA and ALPHA Egypt. In Addition, the CSR Manager at ALPHA Egypt provided more input on three other 3 examples of ALPHA Egypt's best CSR reporting practices becoming global:

7.5.3.1 Social Media Reporting

ALPHA had a presence on one social media platform through one page, which reflected ALPHA's entire corporate activity including CSR reporting from across all its subsidiaries. ALPHA Egypt started an initiative to open its own dedicated page on this platform, which aims to mobilise its local CSR reporting activity. The page enabled ALPHA Egypt to communicate with a broader audience of NGOs and partnering companies that share CSR agenda that aligns with ALPHA Egypt. In order to launch the page, ALPHA Egypt CSR team established contact with ALPHA global communication team throughout the process. Once the page was launched, it was submitted as best story on the global online portal and was designated as a best practice. A few months later, two of the ALPHA's subsidiaries in Latin America contacted ALPHA Egypt for support on how to go through the same process. This indicates, that ALPHA Egypt CSR reporting practices not only flow in a two-way exchange but rather as a network pattern, where the global online portal enables the mobilisation through connecting ALPHA subsidiaries in a multi-directional network exchange.

“Our recent experience to open a separate page for ALPHA Egypt on a social media platform was very helpful. We do not have a directory for NGOs that perform projects that fall into our areas of interest, and this page helped us communicate our CSR activity to a wider audience base. The process involved communication with the headquarters to get approvals and we also communicated with the social media platform to resolve some technical issues. This entire experience was uploaded on the ALPHA global portal. This experience enabled us to provide support to affiliates in South America when they wanted to follow in our steps and open their pages.” - Social Media officer at ALPHA Egypt

7.5.3.2 Oil Spill Exercise

To address the risks associated with the oil and gas industry, ALPHA has taken steps to enhance its preparedness for potential oil spills. One of these steps involves conducting response team exercises. These exercises are conducted across different regions in collaboration with external parties such as governments and oil & gas companies.

Normally, these exercises are briefly mentioned in ALPHA's annual reports without specifically naming the subsidiary responsible for conducting them. Interestingly, the exercise conducted by ALPHA Egypt received significant media coverage in the MENA region due to its notable impact. In this exercise, ALPHA Egypt was able to enrol and mobilise local and regional actants, which is an indication of its impactful CSR activity that led to an overflowing effect. As a result, ALPHA decided to include this event in its annual report, highlighting its significance as a global CSR activity. The narration by ALPHA Egypt CSR manager was cross referenced with online information including ALPHA's annual sustainability report as shown in figure 23.

“We spearheaded a training exercise in case of oil spill. This exercise is carried out by ALPHA across different locations around the world on a rotational basis. This time the training exercise was coordinated with local oil & gas companies, 3 ministries, and companies within 12 other countries in the MENA region. This exercise involved ALPHA Egypt team and specialised equipment to showcase practically how the spill should be contained, and it was the largest event in the region in the last 10 years.” – Operations Manager at ALPHA Egypt

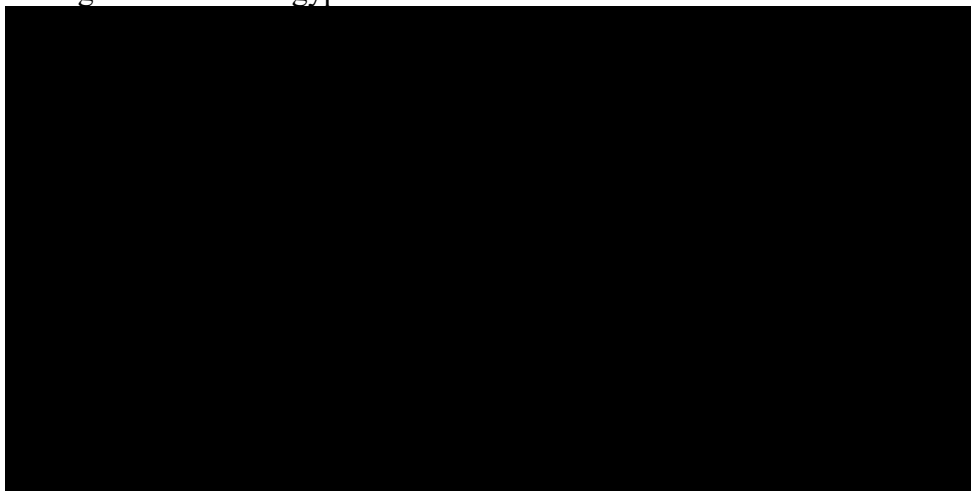


Figure 23 ALPHA Egypt's best CSR reporting practices 2

Source: ALPHA sustainability report 2020

7.5.3.3 Stem Programmes

STEM projects are educational programmes that concentrate on the subjects of science, technology, engineering, and maths. A wide range of MNCs support stem projects as part of their CSR activity, including ALPHA. However, stem projects programmes adopted by ALPHA were tailored towards the needs of students in developed countries. ALPHA Egypt CSR team proposed tailoring the programme to address the needs of students in technical schools in Egypt and towards introducing a specialisation in high demand in the local market.

“ALPHA Global has a specific focus on Education, Malaria, and Women. Within its initiatives, there is a special emphasis on promoting girls' participation in STEM programmes. The goal is to encourage more girls to pursue careers in petroleum and chemistry engineering, as these areas currently have a shortage of female representation in the industry. They look into stem schools and stem schools and provide scholarships. But we here in Egypt look beyond regular education and literacy, we tend to look at vocational training and it is looked down upon in the society. They look at stem schools such as Ivy league universities. For us, stem focused on a marginalised vocational school. We introduced petrochemical specialisation from a stem approach. In this approach the teacher does not teach physics or chemistry separately but rather as problem-based idea. For example how to make a car so they approach physics, chemistry, and design etc..”

The project's significant impact is evident through wide reporting coverage by ALPHA Egypt and local media, as well as its consideration by the Egyptian government for replication in other schools, as mentioned in section 7.3.1. More importantly, the project was included in ALPHA's annual sustainability report for the same year. Figures 24 and 25 show the project reported on by ALPHA Egypt and ALPHA.

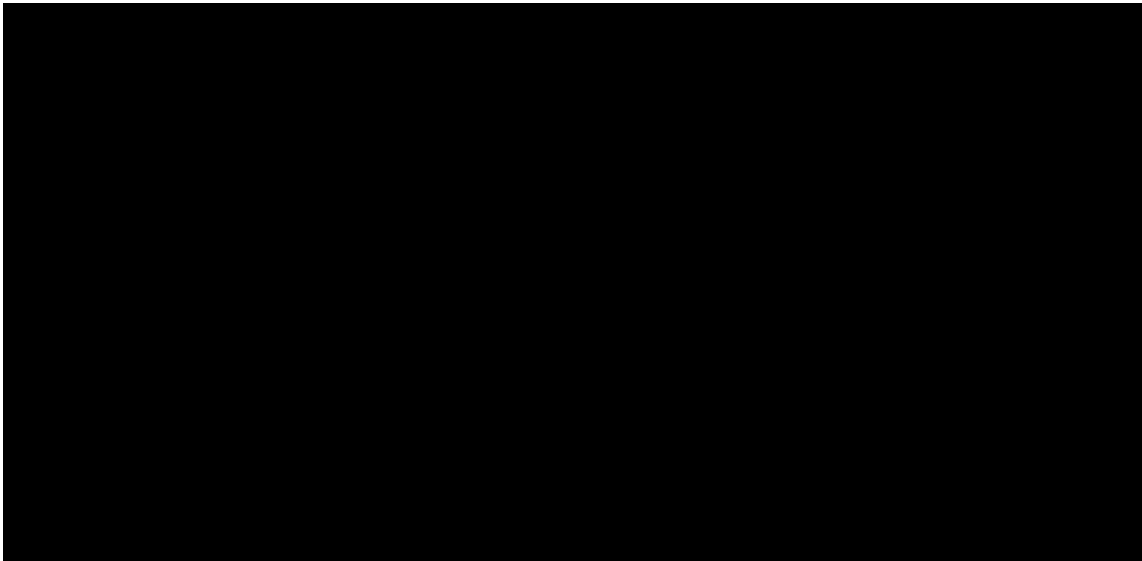


Figure 24 ALPHA Egypt's best CSR reporting practices 4

Source: ALPHA Egypt website 2014

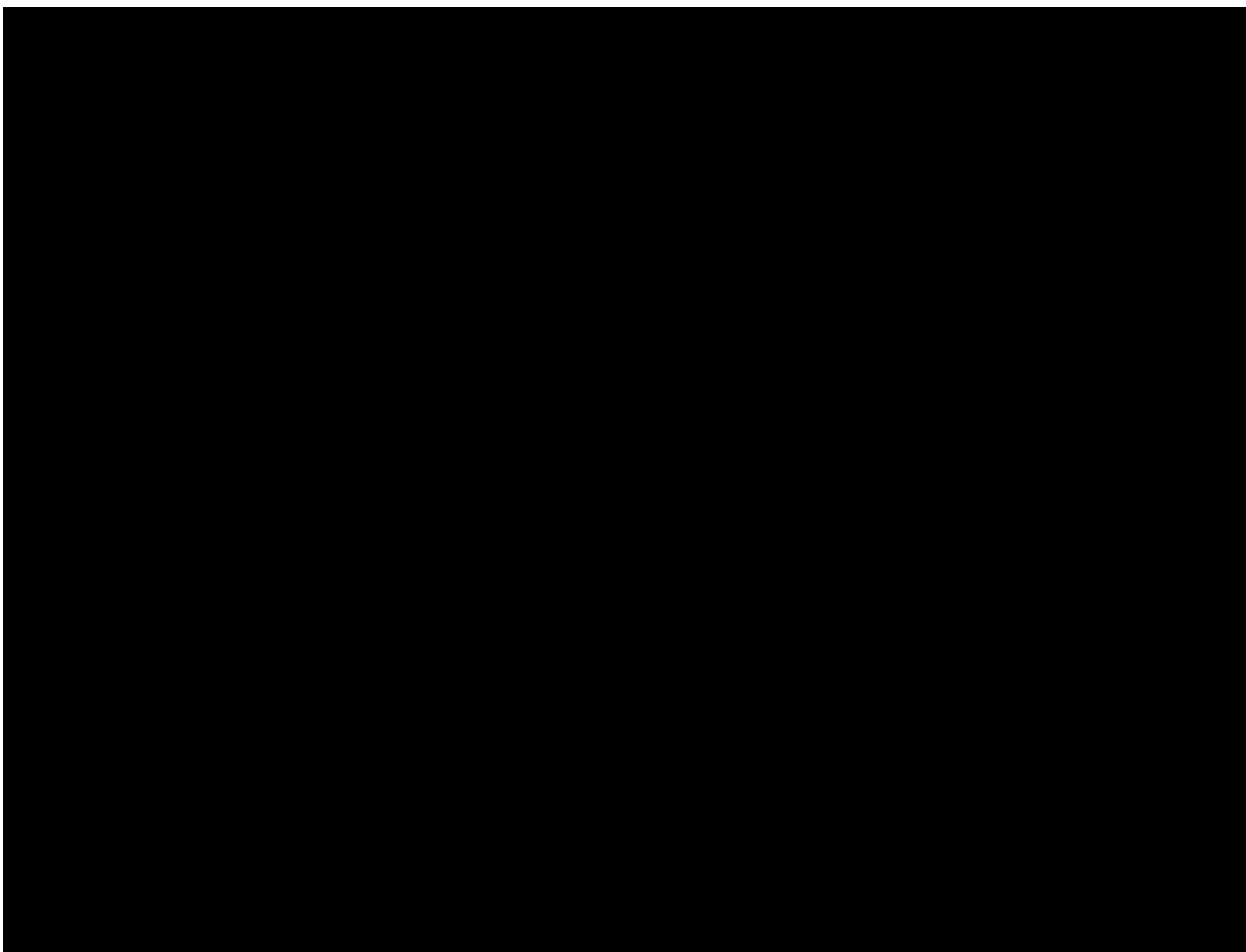


Figure 25 ALPHA Egypt's best CSR reporting practices 5

Source: ALPHA sustainability report 2014

7.6 Reporting Impact

CSR reporting impact is subject to various standards and has several interpretations which includes international frameworks such as GRI (GRI, 2015). The CSR team at ALPHA Egypt perceives reporting impact as an outcome that brings about tangible changes within the community. These changes should be measurable and validated through feedback, which may originate directly from the beneficiaries or through alternative sources. These alternative sources are the channels through which beneficiaries are normally enrolled such as NGOs, public institutions, or industry peers. Senior CSR Manager explains:

“With regards to our reporting impact, we feel better when the civil society and beneficiaries talk about the programmes instead of us boasting about what we do. When the public, beneficiaries, and the media talk about us, it shows that our CSR activity is being felt. When we find more NGOs and other companies contact us and say we heard about your CSR activity and we want to partner with you, it is when we know that our reporting did make a difference.”

As to direct feedback, ALPHA Egypt considers CSR reporting impact is evidenced by heightened community awareness, resulting in greater beneficiary participation in sponsored CSR projects. This increased engagement can be measured through subsequent project outcomes, specifically by tracking participant numbers over time. A rise in participant numbers would serve as a measure of the impact attributed to CSR reporting. Furthermore, the reporting impact may also be evident in local government reporting and support for the project.

CSR manager provided an example:

“Another way reporting impact is measured is based on the beneficiary participation rate. One project had students’ applications on waiting lists to join a vocational school programme. Vocational schools in general are perceived in the community as a second-class school with the highest rates of dropouts. We considered this a huge impact as beneficiaries see the value. Our reporting on the first graduation batch led to recognition by the ministry of education celebrations that gave awards to students who joined our programme. Plus, our reporting made an impact on the headquarters that gave us the green light to renew the project, which indicates it is impactful enough to be financed through special funds more than once.”

In addition, the reporting impact is also reflected in the headquarters' support through approving the project. The projects that ALPHA Egypt CSR reporting is normally focused on big budget projects that require special funding. This funding is granted as a result of an evaluation of the project among others submitted by subsidiaries around the globe, making it a competitive process. Feedback becomes clearer when a project receives a second round of funding as it is not evaluated as a proposal but rather on the CSR reporting impact of the first round. Senior CSR officer explains:

“We had very good results with one project that was on three years and was renewed for another three years due to its impact. The project’s best story was well received by the committee and influenced their decision to provide us with the second round of funding. The committee is normally influenced through our reporting on the project, which starts with regional managers, who send concise reports to the global committee of the fund. Later on, the communication team in the committee asks us to submit our story and provide a detailed report on the project. The committee would allocate funding to projects of higher influence.”

Furthermore, the reporting impact depends on the ability of the company to increase and improve communication with the broader audience, which leads to increased awareness. ALPHA Egypt discovered that reporting on projects that benefit the community increases the impact of the reporting itself. This can be explained by the reaction of other stakeholders who see the success of a project and would want to be part of it, which includes community members, NGOs, other companies, and even governmental entities that support CSR activity in general. CSR reporting impact can be thought of as part of a feedback loop. If CSR projects are well planned, executed, and reported, their impact would be a natural outcome that leads to those projects to continue and expand.

“We believe that reporting impact depends on how and to whom you communicate your project results. We choose our projects carefully in every aspect and you can find many joint projects that we spearheaded in the past, including the recent oil spill response exercise. Our successful projects receive good media coverage, this serves as a way to attract other partners who get in touch with us to be part of this success. So, it became clear to us that to increase our reporting impact, we have to sponsor impactful projects and communicate them efficiently.”

7.7 Concluding Remarks

In summary, the data presented reveal that CSR reporting practices at ALPHA Egypt are an interconnected process that starts from an idea and ends with reporting impact. This process could be summarised into 4 main points. First, ALPHA Egypt CSR reporting practices are based on specific reasons, which include sponsoring projects that provide real benefits to the community and attracting possible partnerships on future CSR projects. As a subsidiary, the company also mobilises reporting to display its control over how its CSR budget is spent, which is part of policies and guidelines put into place by the headquarters. Second, ALPHA global guidelines and policies allow subsidiaries to select and translate projects to achieve the highest possible impact. For ALPHA Egypt to achieve an impactful project it usually needs special funding from the Headquarters or one of ALPHA's global funds. Thus, an impactful project involves both careful planning and execution. The execution involves selecting, monitoring the progress, and coordinating with the NGOs that run the project. This coordination could lead to the project development or expansion to ensure it has a real impact on the beneficiaries and the community.

Third, although ALPHA Egypt CSR reporting is targeted locally towards Egypt, it operates as a subsidiary within the ALPHA global network. This network connects the headquarters with all subsidiaries through ALPHA's online global portal. The online portal is centre of calculation that enables ALPHA to action at a distance (Latour, 1986, 1999, 2005), where communication flows across between its entities. Among its key roles, it connects subsidiaries, enables communication with and support from global teams and acts as a hub for all business operations including CSR inscriptions. Those inscriptions include best stories that ALPHA and its subsidiaries consider best CSR reporting practices from all subsidiaries.

The fourth, ALPHA Egypt CSR reporting practices is a result of an exchange of translations of guidelines or inscriptions internally within ALPHA network and externally within the local Egyptian context.

According to actor network theory, a network begins with an action initiated by an actant (Latour, 2005). In this study, ALPHA Egypt's request for a new CSR project serves as the starting point. ALPHA Egypt translates ALPHA's policies and guidelines found on the global online portal, which acts as an intermediary. The translated CSR project idea is then submitted to the regional CSR team for approval. ALPHA Egypt also mobilises the Egyptian government and NGOs as allies (Latour, 1987, p.259), who further engage potential beneficiaries in the project. It should be noted that allies in this network act as intermediaries and do not directly influence CSR activities. If the project is impactful, it is executed, and its outcomes are documented in a report. Some of the best stories are selected for inclusion in ALPHA's global sustainability report, while others are accessible to subsidiaries for translation into their local contexts. It is worth mentioning that best reporting practices often overflow the network to mobilise and enrol other external actants as revealed in the case of ALPHA Egypt.

Thus, for this study the empirical data suggest CSR reporting practices are exchanged within an MNC's entities in what can be described as a network. Furthermore, the data acquired from studying ALPHA Egypt provides new insights as to how CSR reporting practices are formed within an MNC and how this provides a unique example of aligning global and local contexts through translation, which will be analysed in the following chapter.

Chapter 8. Analysis and Discussion

8.1 Introduction

This chapter aims to analyse and discuss the collected data in the previous two empirical chapters, in light of the theoretical framework adopted. The study will also be reflecting on the reviewed literature, given the research context and data collection methodology. The study will look into the collected data through the lens of actor-network theory (ANT), where ALPHA Egypt's network is revealed through tracing CSR reporting across different actants. The analysis and discussion attempt to answer the main research questions that motivated this study; "How do certain contextual factors influence CSR activity and reporting practices within ALPHA Egypt?" "How does ALPHA formulate its global CSR reporting practices, and whether ALPHA Egypt performs a role in this process?" Perhaps the best way to understand the research questions is by looking at how they link with the way the data is themed in both chapter six and chapter seven.

Chapter six attempts to answer the research question: How do contextual factors influence ALPHA's CSR reporting practices? To address this question, the analysed data was themed to reflect on the various internal and external contextual factors, and the position that the subsidiary assumes to align headquarters guidelines and local CSR needs. This thematic approach is inspired by a stream of literature that attempted internal and external classification to provide for in-depth analysis (see, for, example Adams, 2002; Fifka, 2013; Morhardt, 2010; Carroll, 1999). With regards to ALPHA Egypt's external contextual factors, the first one is the ALPHA's influence which is sub-themed into the strategy level, the operational level, the communication level, and the global online portal. ALPHA is a very structured company that relies on a centralised system of policies and guidelines to effectively manage its subsidiaries across 5 continents, which translates into high level of influence on ALPHA Egypt. However, ALPHA guidelines and policies provide subsidiaries with enough operational flexibility to tailor the CSR activity to fit their local context. The online portal plays an important role in connecting ALPHA headquarters with all its subsidiaries,

which is an integral actant that enables effective and efficient coordination and communication across all of ALPHA's entities.

The second is the Egyptian government which also plays an important role in mobilising ALPHA Egypt's CSR activity. Other than complying with regulations, the data collected reveal that CSR activity undertaken by ALPHA Egypt align with specific goals outlined in the Egyptian government's Vision 2030 for sustainable development. Thus, the Egyptian government is an ally that is mobilised by ALPHA Egypt network. The third is NGOs which are divided into local and global sub-themes. ALPHA Egypt's position in the Egyptian market enables it to select local NGOs that have activities that aligns with its CSR activity. The local NGOs are mobilised to execute the projects and enrol beneficiaries from the local community. In addition, evidence from the study reveal that some NGOs take inspiration from working with ALPHA Egypt to partner with other companies on similar CSR projects. When it comes to international NGOs, ALPHA Egypt communicates with their local offices in Egypt, which comes after receiving a project invitation through ALPHA. The CSR activity traced between ALPHA Egypt and international NGOs' local offices is based on effective collaboration and shared objectives, making them allies (Latour, 1987). The fourth belongs to partnering with competitors and other companies, where ALPHA prefers to partner with non-oil and gas companies due to competitive and regulatory reasons that might impact it. However, ALPHA Egypt partners with on some environmental protection initiatives and subsequently provides a declaration that those CSR activities are not business-related. As to partnering with other non-oil and gas companies, the partnership would normally be made on a project basis and through an NGOs where the CSR activity that aligns with that of ALPHA Egypt's.

The remainder of the chapter discusses ALPHA Egypt CSR activity internal processes, which are divided into 4 subthemes. The first one is ALPHA Egypt's approach toward CSR, where it is not considered an act of charity, but rather an investment in the community that it hopes to reap its benefits in the future.

The second expands on the concept of investment, which could be financial, volunteering, or in-kind donation. Financial investment is directed towards the most impactful CSR projects, where their main source is through the headquarters or special global funds. The third examines how ALPHA Egypt manages that CSR activity at a distance through NGOs, with how ALPHA Egypt utilises KPIs and maintains supervision to ensure that projects yield the expected impact, especially when their funding is acquired through a competitive process. The fourth reveals how ALPHA Egypt translates ALPHA guidelines into an impactful CSR activity that enables it to mobilise the Egyptian government, NGOs, and other companies to address the local needs by choosing CSR activity that is within the company's global agenda and could be tailored to the local community.

Chapter seven attempts to answer the main research question: How does ALPHA formulate its global CSR reporting practices and whether ALPHA Egypt contributes to this process? To address this question, the data was themed to trace the subsidiary's CSR reporting practice, starting from the motive and ending with the reporting impact. This thematic approach is inspired by a stream of literature that examined how CSR reporting practices differ as they move from global to local contexts (see for example: Muller, 2005; Alawattage and Fernando, 2017; Jamali, 2010; Momin and Parker, 2013; Killian and O'Regan, 2016). However, this study aims to trace CSR reporting practices move from a developing country context to global as well as to other subsidiaries.

Chapter seven utilises the in-depth nature of this study and enabled probing into CSR reporting practices. This was possible by taking a step back and looking for ALPHA Egypt's motives to engage with CSR reporting, which in turn led to examining how a CSR project is selected, developed, and expanded. The data reveals that ALPHA Egypt engages with CSR reporting to showcase: 1-measurable impact of projects. 2- how projects funds are spent. 3-credibility for supporting the community. 4-attract NGOs and other companies for future collaborations. As to CSR projects, ALPHA Egypt carefully selects projects

that impact the community and oversees most of the projects. This close supervision leads to ALPHA Egypt's further intervention to develop or expand a project to ensure it remains impactful, which comes as a response to obstacles that appear during execution. In addition, ALPHA Egypt maintains communication with other subsidiaries through ALPHA's global online portal, which also allows access to global support teams and best reporting practices. This becomes helpful when ALPHA Egypt seeks inspiration from other subsidiaries CSR reporting, which could be tailored to the Egypt context and community needs.

The next section of chapter seven details ALPHA Egypt CSR reporting practices, taking into consideration various factors to increase the impact and reach of the CSR activity. Those considerations serve to increase the reporting impact and reach of CSR activity, which include ALPHA's network through the global online portal and externally through reporting outlets in Egypt. When it comes to reporting within ALPHA's network, ALPHA Egypt submits its CSR reporting activity, comprising both quantitative and qualitative data, through ALPHA global online portal. The quantitative data is subsequently collated with data from other subsidiaries to form ALPHA's global CSR statistics. As to the qualitative data, it is presented as stories that represent the best practices by each subsidiary, which becomes available to other ALPHA subsidiaries to view and take inspiration from. Some of those stories are mobilised further as they become included in ALPHA's global sustainability report. The inclusion of a subsidiary story into global sustainability report is a transformation that makes this story a global CSR reporting practice. With regards to local reporting consideration, it involves: 1-reporting on CSR activity results rather than plans outlets. 2- utilise multiple outlets. 3- give priority to the most impactful projects. The chapter then reveals the dynamic flow of best practices within ALPHA Egypt network and provides evidence on three examples of ALPHA Egypt's CSR reporting practices that were chosen as best practices. Two examples reveal that

show CSR reporting practices mobilised from the Egyptian local context to be part of ALPHA's global sustainability reporting and one example when they inspired other ALPHA subsidiaries to replicate them.

The following discussion in section 8.2 will provide more insights into the empirical data by reflecting ALPHA Egypt CSR reporting practices in light of the reviewed literature and through ANT framing. Section 8.3 will build on the earlier sections to showcase how CSR reporting practices reveal a network pattern where ALPHA Egypt CSR reporting practices flow through local and global actants. Section 8.4 will conclude by offering a grand view of how CSR reporting could be viewed, where the developed and developing country CSR reporting practices align through best practices.

8.2 Contextual Factors and CSR Reporting Practices

The empirical data is analysed through contextual factors which allow revealing actants and how they are assembled in a ALHA Egypt's network through tracing connections that lead to the formation of CSR reporting practices. Although the position of actants does not change in the network, but their roles changes depending on the flow or movement of CSR reporting practices across the network. It is worth mentioning that the order of actants does not reflect their importance as every actor plays an important role to bring about the network. Although each actor can be seen as a network, which makes tracing all networks and associations a never-ending and complicated task. Thus, to avoid unnecessary complexity for this study, the most main focus is identifying actants role in the network is when their influence is felt (Latour, 2005, p.57) in mobilising CSR reporting practises. The following subsections will shed light on the influence of contextual factors on ALPHA Egypt's CSR reporting practices, thereby unveiling the impact of various actors involved.

8.2.1 ALPHA Influence

MNCs are influential global actors that naturally wield significant influence over their subsidiaries' CSR reporting practices (Kostova and Roth, 2002). This influence becomes more prevalent with subsidiaries in developing countries, where global pressures triggers MNCs (actors) adopt international reporting guidelines like GRI and UN SDGs to enhance and integrate social and environmental transparency across their global operations (KPMG, 2015). There are differing perspectives in the examined literature regarding MNC's influence on CSR reporting practices within their subsidiaries, particularly in developing countries (see for example: Alawattage and Fernando, 2017; Husted and Alan, 2006; Beddewela and Herzig, 2013; Jamali, 2010; Kamla, 2007; Belal et al., 2015; Belal and Owen, 2007; Phiri et al., 2019). However, the latter studies view those CSR reporting practices are mobilised in one direction from global towards local contexts.

The empirical data reveal that ALPHA's influence on CSR reporting practices in ALPHA Egypt is part of a dynamic two-way exchange in a network that is built on business integration that can be traced through strategy, operations, communication, and ALPHA's global online portal (see chapter 6, section 6.3 and chapter 7, section 7.4). Starting with strategy, ALPHA aims to integrate its CSR reporting practices by adhering to standardised policies and guidelines across subsidiaries that are scattered over five continents. Some studies view this as evidence of MNC's headquarters influence over weak local contexts, which enables global CSR reporting practices to dominate and suppress local needs (see for example: Belal et al., 2015; Belal and Owen, 2007; Phiri et al., 2019).

However, adherence to guidelines and policies does not mean that this will be a cause for CSR reporting conflict within the subsidiary level as it would either follow the MNC or respond to local needs (see chapter 3, section 3.6). Instead, empirical data shows that ALPHA's operational flexibility translates into a wide range of CSR goals which enables subsidiaries to report on CSR activities that fits its local context.

This operational strategy is also evidenced in previous studies, where a MNCs provides subsidiaries with a level of operational autonomy to align global integration with local responsiveness (Husted and Allen, 2006; Miska et al., 2016; Mohan, 2006; Muller, 2006). In the case of ALPHA and ALPHA Egypt, this is achieved through continuous communication.

ALPHA's ability to control across its network while allowing each subsidiary to translate CSR reporting practices into local context is a result of continuous communication which is facilitated through the global online portal. The empirical analysis reveals that besides serving as an intermediary for facilitating communication between ALPHA and its subsidiaries, the global online portal is a boundary object as it assumes multiple roles for actants in ALPHA Egypt's network (Briers and Wai, 2001, p.241). In the context of ALPHA, it enables control at a distance (Robson, 1992, p.691), where it contains databases that includes ALPHA's policies and guidelines which are inscriptions. Those inscriptions enable subsidiaries to translate ALPHA's policies and guidelines into CSR reporting activity that aligns with their local context needs. As a centre of calculation (Latour, 1999, 2005), the global online portal is the location where all subsidiaries best CSR reporting stories are submitted, enabling ALPHA to select stories in its global sustainability reporting. The global online portal is also an intermediary, enabling subsidiaries to access and learn from each other's best reporting practices. The global online inner workings are not known, making it a black box or "the mysterious container that holds inside of it that which makes the many participants in the action move" (Latour, 2005 p. 83).

Consequently, analysing ALPHA's contextual influence provide several interesting insights into existing studies on MNCs' CSR reporting in developing countries, where it extends on some and depart from others. The empirical findings extend on the suggestions of Bartlett and Ghoshal (1989) and the web-based data findings of Chaudhri (2006), where this case study provides confirmation that MNCs can adopt local CSR reporting practices and transform them into global. In similar vein, the findings also provide

confirmation to questions by Jamali (2010) and Muller (2006) on CSR reporting practices mobilisation from a developing country context to the global through “upward harmonisation” within an MNC.

The empirical findings shed new light on the global online portal pivotal role in ALPHA Egypt’s network that enables ALPHA to effectively communicate and manage CSR reporting practices across its subsidiaries. Interestingly, these findings depart from existing studies by Blumentritt and Nigh (2002), Jamali (2010), and Strike et al. (2006), which attributes geographic distance to be among the reasons for weak and inconsistent CSR reporting practices of MNCs. Although geographic distance traditionally leads to weaker control, the current research provides an example where ALPHA bridges the geographic divide and mobilises a unified location for subsidiaries to share and align their CSR reporting practices.

In addition to adopting international reporting practices and guidelines, ALPHA’s sustainability reports also emphasise the continuous review and updating of its policies and guidelines in light of lessons learned from activity across all its subsidiaries, which is further proof that CSR reporting practices are shared and exchanged across a network rather than only being assimilated in a one-way direction from the headquarters towards subsidiaries. For example, a quote from ALPHA’s sustainability report in 2021 regarding an oil spill training exercise states “We incorporated the learnings from the successful response into our global online portal and applied them across our global facilities” (Figure 7, chapter 6, section 6.3.4). Those learnings are also mentioned in reference to collaboration and sharing of knowledge with ALPHA’s wider network which includes NGOs, business partners, and governments where subsidiaries are located.

Thus, ALPHA's influence is a dynamic exchange, facilitated through the global online portal, enabling the exchange of practices, knowledge, and the translation into integrated policies and guidelines, forming a feedback loop between the headquarters and subsidiaries within ALPHA Egypt’s network.

8.2.2 Government Influence

The influence of governments on CSR practices in developing countries in general and in Egypt in specific, is a subject of significant complexity and ongoing progression (see chapter 3 section 3.6). Previous studies have examined the various factors that shape government approaches towards CSR, particularly in regions where challenges such as poverty alleviation and attracting foreign investments are prominent.

Early studies shows cases where governments compromise CSR enforcement or offer incentives to prioritise economic gains over sustainability (see for example: Belal and Owen, 2007; Hilson, 2012; Momin, 2013; Chapple and Moon, 2005). Weak regulations and corruption have been identified as significant factors that contribute to a dynamic where companies can exploit gaps and engage in unsustainable practices (see for example: Belal et al., 2013; Belal et al., 2015; Jamali, 2014; Tilt, 2018). These latter studies also highlight how the government's attitude is linked to lack public awareness and weak NGOs activity. In the case of Egypt, Rizk et al. (2008, p.318) reported that government owned companies reported more than their peers in the private sector, while Sakr et al. (2010) acknowledged that local CSR awareness was limited to international environmental standards such as ISO with little to do with social related activity.

Over time, studies shed light on a growing recognition of CSR responsibilities among governments in developing countries (See for example: Jamali and Neville, 2011; Lauwo et al., 2016; Phiri et al., 2019, Belal and Owen, 2015; Miska et al., 2016, Barsoum and Refaat, 2015). This was in part due to the increased awareness of social and environmental issues, driven by civil society organisations, media coverage, and public demands for accountability that pressured governments to play a more active role. While governments influences vary across contexts (Tilt, 2016), the more the public awareness increased

along with civil societies movements the more it would lead to governments enacting or revising regulations and promoting responsible business practices and encourage companies to actively participate in CSR activity (Jamali and Carroll, 2017; Rizk et al., 2008).

A good example here is the case of Egypt, where the government has been early to adopt international initiatives on environmental protection that dates to 1992 and expanded to UN global compact in 2004 to include social and economic initiatives (See chapter 2, sections 2.3- 2.5). However, until 2011, those initiatives were translated into superficial and mostly employee related CSR reporting due to lack of public awareness and non-effective role by civil society organisations (Rizk et al., 2008), where the government was focused on economic reforms and attempting to privatise the economy to speed up economic growth. However, post 2011 Egyptian revolution reflected the growing awareness among the general public as it called for better socio-economic conditions (Sorour et al., 2020). This materialised in 2016, where the Egyptian government announced its commitment to SDS Egypt 2030, setting sustainable development goals across various areas. Community development, education, and empowering women are key focus areas under SDS Egypt 2030, with an emphasis on improving access to basic services and fostering inclusive and sustainable practices. In its bid to achieve these goals the government led CSR initiatives as well as encouraged private businesses and other civil institutions to contribute through funding, providing expertise (El-Bassiouny et al., 2021). Despite those efforts, CSR reporting is still lacking a regulatory framework in Egypt as it is still a voluntary activity (Abdelhalim and Eldin, 2019).

The empirical evidence in this study found that the government represented in different ministries have been working with ALPHA Egypt on community and environmental projects. An example for community projects, the ministry of education has celebrated ALPHA Egypt for its contributions in enhancing a vocational schools' educational quality and vowed to replicate ALPHA Egypt's model in other

governmental schools across Egypt (see chapter 6, section 6.4). On the environmental side, 3 ministries have worked on an oil spill response exercise that was spearheaded by ALPHA Egypt, which also included oil and gas companies and representatives from 12 other countries in the MENA region (see chapter 7, section 7.5.3.2). Given that, not only ALPHA Egypt's CSR agenda falls within the wider Egyptian government SDS 2030, but also is considered an example that the government appraises.

In addition, evidence from developing countries context show that in some studies the governments would be the driving force behind CSR agenda and part take in activities (Chapple and Moon, 2005; Li and Belal, 2018). Other studies argue that governments that focus on economic development through private sector investment might take this opportunity and that private sector companies attempt to fill CSR gaps in return of have good relationship with the government (Abdelhalim and Eldin, 2019; Jamali, 2010), especially in times of political uncertainty or following revolutions (El-Bassiouny and Letmathe ,2020, p.749). This study founds evidence that extends on the latter point of view, where one interviewee addressed this point directly and how business can make a business opportunity out of it.

“In the future, all governments will remove their hands from community projects and put this on the private sector as this is a global trend. So, if we make significant CSR, it provides talking points if I have some problem in a certain city or facility and want to present this problem to a governmental entity. So, for sure it does provide some leverage if we present ourselves as a core member in this community with impactful projects.” - Operations Supervisor at ALPHA Egypt.

This translates into the government and ALPHA Egypt are allies (Latour, 1987, p.259), where ALPHA Egypt enrolls the government as an intermediary that helps in mobilising CSR reporting activities within the Egyptian local context. It also underscores that ALPHA Egypt and other companies achieve competitive business advantage from their CSR activity to strengthen relations with the government.

8.2.3 NGOs Influence

In line with earlier discussion in section 8.2.2, international NGOs are among the main driving forces for increased societal awareness that furthered and promoted the need for CSR reporting and accountability that led to MNCs adopting CSR reporting frameworks in their business and across their subsidiaries (see for example: Husted and Allen, 2006; Mohan, 2006; Momin and Parker, 2013; Pisani et al., 2017). However, global NGOs do not have direct influence on ALPHA Egypt as communication and partnerships happen through ALPHA. Empirical evidence in this study found that ALPHA global would send a project proposal to ALPHA Egypt, which implies that it is a matter of choice rather than influence.

Nevertheless, ALPHA Egypt would enter such partnerships through international NGOs' local and regional offices, which would normally translate into bigger projects that has higher impact locally and regionally. In one case, ALPHA Egypt developed a programme "Adopt a School" which was executed through the local branch of an international NGO (see chapter 6, section 6.5.2). This project's impact translated into inspiring NGO on the regional level, which led to the adoption of the project in its offices in the MENA region and tailoring it into their local contexts. Thus, ALPHA Egypt enrolls international NGOs local offices and mobilises it to extend its impact through the NGO regional network, which in some cases lead to an overflowing impact on the regional level.

Over the past two decades, local NGOs in developing countries, particularly in Asia and Africa, have played an increasingly significant role in CSR reporting. Initially, their influence and power were limited as they were an emerging participant in the field of CSR (See for example: Belal and Owen, 2007; Momin and Hossain, 2011; Belal and Cooper, 2011; Hilson, 2012), but over time, they have grown in prominence. NGOs have raised awareness, built capacity, advocated for standards, monitored performance, engaged stakeholders, facilitated collaborations, and influenced policy, all contributing to the development and

enhancement of CSR reporting in these regions. However, the degree of influence and prominence varied across countries and depending on social, economic, and political contextual factors (Momin, 2013, p.152). For instance, extractive and environmentally sensitive industries had a faster pace of NGOs' growth in influence as they had more damaging effects on communities that already suffered economic hardships (see for example: Beddewela and Fairbrass, 2016; Belal and Owen, 2015; Lauwo et al., 2016; Momin, 2013; Phiri et al., 2019). The latter studies also had another common factor, where governments had a soft CSR stance with companies, especially MNC's subsidiaries and global buyers as they aimed to attract foreign investment (Belal et al., 2015; Muller, 2006). This allowed NGOs to influence the general public awareness and in turn pressure companies by relying on both local (Belal and Owen, 2015) and international stakeholders' influence (Lauwo et al., 2016).

In the case of Egypt, Local NGOs have always been engaged in CSR activities in the form of charity and donation due to cultural and religious reasons (Darrag and E-Bassiouny, 2013; UNDP, 2021). However, the Egyptian 2011 revolution reflected the overall increase in awareness among the general public that created an opportunity for the civil society organisations including NGOs to be more involved in various social and economic development activity (UNDP, 2016; El-Bassiouny and Letmathe, 2018).

However, studies in the Egyptian context found that local NGOs are more focused on social and economic agendas where their influence translates into raising awareness, capacity building, and collaborating with local companies and MNCs on CSR projects (Abdelhalim and Eldin, 2019; Darrag and E-Bassiouny, 2013; El-Bassiouny et al., 2021). Further studies suggested that NGOs can play an important role in increasing awareness of

The empirical evidence in the study reveals that local NGOs do not influence ALPHA Egypt CSR activity but rather their relationship is based on a strategic partnership. Strategic partnerships between specialised

NGOs and private sector companies or the government is the case in Egypt especially in the recent years (UNDP, 2021, p.134), where NGOs seek to replace confrontation with partnerships (Momin, 2013, p.153). Evidence from this study also reveal that those partnerships normally involve ALPHA Egypt selecting NGOs that specialise in certain activities, where it guides and supervises the CSR initiatives execution to ensure an impactful result. This shows that ALPHA Egypt enrolls NGOs into its network to mobilise its CSR agenda within the local context, which resonates with similar practices made by MNCs with strong CSR activity in Egypt (UNDP, 2016, p.71).

This selection process is not limited to Egypt, where evidence from Lebanon (Jamali, 2010, p.193) show that some MNCs apply a similar selection process for CSR initiatives to ensure the project would be impactful. It is also worth mentioning that local NGOs attitude in partnerships is not the same across all companies in Egypt. As local NGOs normally follow companies CSR agenda when they have strategic planning and experience, which are normally MNCs subsidiaries or local companies with strong CSR profile (Abdelhalim and Eldin, 2019; El-Bassiouny et al., 2021).

Further evidence from this study reveals that ALPHA Egypt becomes more involved in CSR initiatives by joining as board member for some NGOs to provide intervention that aims to punctuate the CSR activity at the strategy level. This resonates with similar cases in the Egyptian context, where recently well-established companies started their own affiliated NGOs (UNDP, 2021, p.134) or foundation (El-Bassiouny et al., 2021, p.435; Sorour et al., 2020, p.1069) to strategise their CSR activity. Nevertheless, such rise in CSR involvement reflects that NGOs influence rests on their role that enables companies to execute CSR activities, where local NGOs have access to community members and know firsthand what are their actual needs (Barsoum and Refaat, 2015, p.399; El-Bassiouny et al., 2021, p.442).

8.2.4 Competitors Influence

CSR competition among companies in the same sector is normally framed in the context of a company trying to have a competitive advantage over its rivals or mimic them to avoid local pressures (Beddewela and Fairbrass, 2016; Beddewela and Herzig, 2013). This study reveals that ALPHA Egypt is among the leading companies to adopt CSR initiatives⁹, making the company's pursuit for CSR is in part to maintain its strong relationship Egyptian government and maintain a competitive advantage (more on this will be discussed in the following section 8.2.5) to be more likely than mimicking rivals due to pressures. The empirical evidence reveals that ALPHA Egypt CSR partnerships with oil and gas companies is limited and mostly focused on environmental activity, which is reported through a private independent company that reports on oil and gas industry activity in Egypt, including CSR activity (see chapter 6 section 5.3). However, if ALPHA Egypt partners in a CSR project that includes competitors, disclosure information is provided indicating that this is not a business-related partnership. A good example is ALPHA Egypt spearheading of an oil spill response exercise where local and regional oil and gas companies joined along with three Egyptian ministries.

In addition, ALPHA Egypt prefers to partner on CSR projects with non-oil and gas companies to avoid any suspicious intention that the project is made for a reason beyond CSR scope, which avoids any possible conflict of interest when undertaking CSR activity. Those partnerships are normally established as a multilateral agreement between private companies (local companies and MNCs subsidiaries), and the NGOs that carries out the project, which is aims to increase the impact (Abdelhalim and Eldin, 2019, p.791). In other instances, local companies might follow on ALPHA Egypt steps in some impactful

⁹ ALPHA Egypt is recognised among the leading companies in Egypt that champion CSR activities in recent journal articles. However, due to the company's anonymity, the author couldn't explicitly mention them as ALPHA Egypt is the only oil and gas company included in those articles. Such leading position is also implied in the empirical evidence, where ALPHA Egypt led an oil spill response regional exercise, received recognition on various CSR initiatives that were replicated by the Egyptian ministry of education as well as NGOs.

projects. This would normally take place as ALPHA Egypt exits an impactful project after completion of its set-up, where the NGOs would do a repeat or replicate that project by partnering with another company. Thus, the relationship with local companies in general based on partnerships, where those companies are enrolled in ALPHA Egypt network to mobilise its CSR agenda and help increase impact.

8.2.5 ALPHA Egypt Internal Influence

ALPHA Egypt's internal influence refers to the process by which CSR reporting guidelines and policies, or inscriptions, are mediated by ALPHA Egypt. This also involves a translation process enables ALPHA Egypt to enrol intermediaries which includes the Egyptian government, NGOs, and other companies in mobilising its CSR agenda (Callon and Law, 1982; Latour, 1987). It also encompasses the translation of the CSR reporting practices between ALPHA and ALPHA Egypt, ensuring alignment with the guidelines and policies set by ALPHA through power at distance (Robson, 1992, p.691). One way to trace connections between actors in a network, is to locate triggers that started the transformations that led to the enrolment of actants in the network (Latour, 2005, p.107). Thus, understanding how CSR activity is triggered enables tracing the activity as it is mediated across the ALPHA Egypt network into CSR reporting practices.

The reviewed literature (see chapter 3, section 3.6) reveals that the overwhelming majority of subsidiaries' managers in developing countries acknowledge that CSR reporting practices are triggered through headquarters with little or no active role of the subsidiary in the process (see for example Belal and Owen 2007; Belal and Cooper, 2011; Belal and Owen 2015; Jamali, 2006). The latter literature review indicates that the perspectives of CSR managers can be categorised into three main viewpoints regarding CSR reporting practices. Firstly, CSR is utilised as a response to external and/or internal pressures exerted by various stakeholders (see for example: Beddewela and Herzig, 2013; Belal and Owen, 2007; Lauwo et al., 2016). Secondly, CSR is recognised as important but is considered incompatible with the local context in

its current form, rendering it ineffective (see for example: Barsoum and Refaat, 2015; Momin and Parker, 2013; Momin and Parker, 2013; Kamla, 2007). Thirdly, there are efforts to adapt headquarters' CSR practices to the local context, as CSR may offer tangible benefits (see for example: Alawattage and Fernando, 2017; Bondy and Starkey, 2014; Jamali et al., 2019; Muller, 2006).

In the case of this study, empirical evidence reveals that ALPHA Egypt CSR manager views that engaging with CSR is a strategic business activity where investing in the community will ultimately lead to a better business prospect. ALPHA Egypt investment is a long-term goal, where this community is the source of future employees, customers, suppliers. This echoes views in previous studies, where CSR is seen as an investment that strengthens relationships with key stakeholders (Kim et al., 2018, p.41; Hilsen, 2012, p.132). ALPHA Egypt considers CSR as an investment in the literal sense, as the company at some point had reached the maximum expansion capacity in the local market. Thus, to expand further, ALPHA Egypt utilises CSR activity, knowing that it is an investment that would reap social goodwill in the future towards the community and the government, giving it a competitive advantage (Husted and Allan, 2006, p.840). ALPHA Egypt strategic approach to invest in CSR falls into financial, in-kind donation, and volunteering. An in-kind donation is regarded as the least impactful CSR activity that the ALPHA Egypt reports on in a very limited manner. For instance, donating company assets that reach zero book value and can be still sold for money, where the company decides to donate it to an NGO that specialises in school development initiatives. It is worth mentioning that ALPHA Egypt avoids making financial donation citing uncertainty about how the money would be spent and whether this would improve beneficiaries' conditions. This adds to the negative view already in the reviewed literature, where donations are tied to religious and cultural aspects (Alawattage and Fernando, 2017; Jamali and Neville, 2011) that some companies managers feel it is inappropriate to report on (Momin and Parker, 2013), while others consider it a vulgarised form of giving (Barsoum and Refaat, 2015).

As to employee volunteering aims to increase CSR awareness and loyalty among ALPHA employees as an overflow effect which echoes findings by El-Bassiouny et al. (2021, p.431). It is worth mentioning that employee volunteering started to be an increasing practice among companies that became more engaged in CSR activity in Egypt following the Egyptian revolution in 2011 due to increased public awareness (UNDP, 2016, p. 21-25). ALPHA Egypt enrolls employees to provide training and teaching in CSR initiatives that are focused on education and women empowerment, rather than involving them to spread awareness to increase brand loyalty as the case with Jamali et al. (2019, p.321).

Coming to financial investment, previous studies provide examples of companies admitting that CSR activity is hindered due to lack of funding from the headquarters (see for example: Belal and Cooper, 2011; Husted and Allen, 2006; Jamali and Neville, 2011). Empirical evidence shows that ALPHA Egypt has a relatively limited annual local budget, where ALPHA provides funding for significant and impactful CSR projects. However, ALPHA's funding for subsidiaries CSR activity is competitive, as it prioritises funding based on a project impact. This triggered heightened efficiency and effectiveness in ALPHA Egypt's CSR initiatives that is translated into meticulous planning and supervision of CSR projects (Latour, 2005, p.107). This contrasts with findings by Jamali (2010, p.192) and Darrag and Crowther (2017, p. 99) which found that companies' CSR budgets are tied as a percentage of the profits, resulting in subsidiaries with lower revenue streams having limited funding.

As for this study, part of the competitiveness of impactful projects is that they are funded in phases, where projects that achieve the highest impact are granted subsequent rounds of funding. To accomplish this, ALPHA Egypt needs to continue supervising projects to punctualise the CSR activity to ensure that the project has a real measurable impact (Law 1992, p.5). This becomes important as some of ALPHA Egypt's CSR projects face operational obstacles that were not foreseen and require mediation on the spot. This

triggers ALPHA Egypt's need to maintain oversight throughout the entire project duration rather than just paying the NGO.

“Our programmes are not just giving or writing a check to NGOs or beneficiaries.” – Senior CSR officer at ALPHA Egypt.

In some cases, if an NGO does not execute the project as agreed, ALPHA Egypt could withhold part of the funding in an effort to punctuate the CSR activity (Law, 1992, p.192). This provides a stark contrast with previous studies, such as Sharmin et al. (2014) and Momin (2013) which found that NGOs received funding from companies with superficial and limited involvement in CSR initiatives as long as it serves their brand image. Moreover, Barsoum and Refaat (2015, p. 397) found that some companies that do CSR activity end up paying the majority of the funds on marketing for the activity rather than spending on the project itself. This also reflects the lack of proper planning, making projects impact to be momentarily rather than sustainable (p.399). ALPHA Egypt provides a contrasting example, where global funding is awarded based on a project's impact which triggers the need for careful planning and execution that is based translating ALPHA's guidelines and policies (Robson, 1992). This is also echoed in Abdelhalim and Eldin (2019) findings, where MNC's subsidiary that possess a CSR strategy provides a sustainable model for CSR compared with a local company that struggled to maintain its CSR targets as it lacked vision and guidelines.

In other cases, ALPHA Egypt supervision leads to development and expansion of project to increase impact, leading to extending its CSR network by mobilising NGOs as intermediaries (Latour, 2005, p.257). For instance, a project that initially was targeting teaching students some job-readiness skills in a school which led to training teachers, providing sessions for student's parents, and conducting some repairs at the school. This expansion led to the transformation of the project to be branded as “adopt a school” programme. After ALPHA Egypt completed and exited the project, the partnering NGOs continued to

carry out the project with other companies across the country in a clear overflowing positive impact of the project (Latour, 2005, p.171).

In both cases, ALPHA Egypt decision to mediate the project relies on KPIs that are applied to evaluate the progression as well as the impact, where those inscriptions enable control at a distance (Latour, 1986). It is worth mentioning that Egyptian government has encouraged the use of KPIs in evaluating CSR activity impact to provide a basis for comparison and improvement (UNDP, 2016) as well as recent studies in the Egyptian context that emphasised the important role of KPIs to evaluate the real impact of CSR activity (see for example: Abdelhalim and Eldin, 2019; El-Bassiouny et al., 2021). Empirical evidence in this study shows that ALPHA Egypt mobilises KPIs that measures various aspects in CSR projects. Those aspects start with mediating undesirable results early on during the project and ending with assessing the continuity of the project after ALPHA Egypt has exited from it, indicating the long-term impact of the project.

ALPHA Egypt goes beyond simply adhering to ALPHA's guidelines and policies when prioritising impactful projects in its CSR initiatives. It leverages the power of communication and the global online portal as a means of connecting and collaborating. This online portal serves as a boundary object within the network (Briers and Wai, 2001; Latour, 2005), facilitating the exchange of ideas and inspiration. For example, ALPHA Egypt draws inspiration from women empowerment CSR projects implemented by other ALPHA subsidiaries in developing countries. Additionally, several of ALPHA Egypt's own CSR projects have inspired and influenced initiatives undertaken by other subsidiaries (see chapter 7, section 7.5.3).

While external and internal factors influence CSR activity in MNCs subsidiaries (see for example: Beddewela and Fairbrass, 2016; Kim et al., 2018; Momin and Parker, 2013; O'Dwyer, 2003), it is evident from the discussion in section 8.2 of this chapter that CSR activity in ALPHA Egypt is driven more by

internal influences which is also agrees with previous studies. However, the case of ALPHA Egypt extends on studies that found that business strategy (Jamali et al., 2019; Mohan, 2006) and internal efficiency gains (El-Bassiouny and Letmathe, 2018) to be the main driver rather than being pressured into following on the headquarters policies (Adams, 2002; Beddewela and Herzig, 2013).

In fact, the utilisation of ANT in this study enables the tracing of CSR activity, highlighting the interconnectedness and knowledge-sharing that underpin a collective approach to CSR within the ALPHA network. This approach recognises the importance of collaboration and information exchange among various actors involved in CSR activity, which becomes more evident when the same pattern persists in ALPHA Egypt CSR reporting practices.

8.3 CSR Reporting Practices

Previous studies in developing countries contexts have shown a notable progression in CSR reporting practices (see chapter 3, section 3.6). While subsidiaries would primarily report their CSR activities to the headquarters through internal reporting mechanisms, the progression of external local CSR reporting has been observed by examining the differences in reporting between the subsidiary and the headquarters. Those differences have been also emphasised and explained as MNC's dilemma of balancing global integration and local responsiveness in CSR reporting practices, particularly in relation to the contextual differences between developed and developing countries (See for example: Gutierrez-Huerter O et al., 2020; Husted and Allen, 2006; Larrinaga-Gonzalez and Bebbington, 2001; Marano and Kostova, 2016; Muller, 2006). The latter studies have attributed the variation in CSR reporting practices to the level of control exerted by the headquarters, which was hampered by factors such as geographical distance and challenges in measuring CSR reporting performance.

Empirical evidence in this study reveal that ALPHA Egypt CSR reporting practices represent a dynamic flow between internal and external reporting within ALPHA Egypt network, which are framed by

ALPHA's guidelines and policies (Latour, 2005; Callon, 1999). As to external reporting, ALPHA Egypt prioritises impactful projects as they are reported on through its website, social media accounts, and printouts for distribution, while less impactful activity such as in-kind donations are reported briefly on the company's website. In addition, ALPHA Egypt holds events to celebrate top performing beneficiaries and volunteering employees, rather than using CSR as a marketing tool (Barsoum and Refaat, 2015). Such events are normally attended by governmental officials, partnering NGOs, and community members, where ALPHA Egypt argues the goal is to enrol beneficiaries and partners into future projects. Perhaps such CSR reporting activity could be in part an overflowing effect (Latour, 2005, p.171), which is motivated by the need to address the increased public awareness as well as strengthen relations with the government in light of SDS and vision 2030 (Sorour et al., 2020).

With regards to internal reporting, it involves submitting CSR activity into a dedicated database on to the global online portal in the form of quantitative and qualitative data. The quantitative data includes the entire CSR activity, which is included as part of ALPHA global reporting statistics. As to the qualitative data, it includes the most impactful projects in the form of "best stories", out of which will be labelled best practices and included in ALPHA's global CSR report. It is noteworthy that the most impactful projects submitted through on the global online portal are the same externally reported on CSR projects in the Egyptian local context. Those projects are tailored to local context, where the more a project is tailored the higher its chances to be impactful and to be included in ALPHA's global CSR report. Such findings echoes previous studies that referred to MNCs efforts to globalise the local and localise the global (see for example: Alawattage and Fernando, 2017; Chaudhri, 2006; Mohan, 2006).

Consequently, ALPHA Egypt internal CSR reporting appears to be a continuation of the external local reporting, which is a result of a dynamic communication within ALPHA Egypt network. Such network or assemblage is brought together by mobilising both human and non-human actors, which Latour (2005)

refers to as flattening out the social. As without tracing CSR reporting practices through the global online portal, or the translation of ALPHA's guidelines and policies [inscriptions] (Latour, 1986) along with the agency of KPIs to rank projects' impact, it would have not been possible to reveal this dynamic network. Thus, it becomes evident that ALPHA Egypt CSR reporting practices are partially incorporated into the ALPHA's global CSR reporting, which is made possible through "best practices" designation.

8.3.1 Best Practices

The term "best practices" is commonly used in the literature to describe the efforts of both MNCs and local companies in developed and developing countries to enhance CSR reporting (see for example: Adams et al., 1998; Adams and Larrinaga, 2019; Beddewela and Fairbrass, 2016; Gutierrez-Huerter O et al., 2020; Matten and Moon, 2008; Jamali et al., 2019), where those "best practices" are derived from international guidelines and standards such as GRI and UN SDGs (Barsoum and Refaat, 2015, p.393; Belal and Owen, 2015, p.25). While some studies such as Bondy and Starkey (2014) suggested that they would result in a more integrated global-local CSR issues, others such as Jamali et al. (2019) examined how they are translated from an MNC to its subsidiary. However, the designation of "best practices" for international guidelines is not exclusively derived from developed countries' contexts. A recent report (UNDP, 2021, p.143) in the Egyptian context reveals that a local CSR initiative named "*Hayah Karima*" was designated "*as one of the international best practices for the SDGs*". Thus, the inquiry into the global or local nature of "best practices" is a valid pursuit, raising important questions about their origins and transformation. A notable aspect to consider is the process through which practices evolve into being deemed as "best practices".

Nevertheless, those latter mentioned studies failed to explain what constitutes a best practice nor how do MNCs decide them. Szulanski (1996) defines "practice" as the routine use of knowledge, incorporating both implicit skills and collaborative arrangements. Best practices, according to Szulanski (1996), are

transferred through dyadic exchanges within an organisation. Applying this definition to the context of MNCs' CSR reporting practices, it implies that for CSR reporting practices to be recognised as "best," they must involve reciprocal or dual exchange, which aligns with the findings presented in this study. The empirical findings of this study shed light on "best practices" within the context of ALPHA Egypt, revealing that they primarily stem from ALPHA as the central entity. However, a deeper examination of the selection process uncovers the dynamic exchange and collaborative efforts between ALPHA and ALPHA Egypt in managing and mobilising these practices. This process of mobilisation is facilitated through the utilisation of the global online portal, which serves as a pivotal boundary object within the ALPHA network, assuming different meanings depending on its specific context and usage (Briers and Wai, 2001; Latour, 2005).

The mobilisation of best practices takes place through two apparent mechanisms, both enabled by the global online portal. Firstly, a global team is tasked with evaluating the submissions based on their demonstrated impact, ultimately designating them as "best practices" that merit inclusion in ALPHA's global CSR report. Secondly, the network of subsidiaries within the ALPHA network gains access to the database containing best stories submitted by other subsidiaries through the global online portal. This access empowers subsidiaries to draw inspiration from or replicate successful practices that have been shared by their counterparts. In cases where further information or clarification is needed, effective communication channels are established with the subsidiary responsible for producing the report. The findings of this study (see chapter 7, section 7.5.3) offer two clear instances where CSR reporting practices from ALPHA Egypt were recognised as "best practices" and included in ALPHA's global CSR report. Additionally, these practices served as inspiration for other ALPHA subsidiaries, prompting them to replicate and adopt similar approaches. This highlights the active contribution of ALPHA Egypt in shaping and influencing CSR practices within the broader ALPHA network.

Thus, ALPHA's "best practices" is a consequence of network that is framed by guidelines and policies that strike a balance between flexibility and control. On one hand, these guidelines and policies serve as a means for ALPHA to exert control at a distance (Latour, 1986) while maintaining a cohesive CSR reporting framework across the network. On the other hand, they provide ALPHA Egypt with the necessary flexibility to translate the policies and guidelines in a way that maximises their impact (Law, 1992). Such balance is achieved through mobilising the global online portal as it assumes a central role within the ALPHA network, functioning as a centre of calculation and coordination (Latour, 1999, 2005). It serves as a platform where best practices [as inscriptions] are exchanged, evaluated, and disseminated, playing a crucial role in facilitating the network-wide mobilisation and sharing of CSR reporting practices. This emphasises the global online portal agency power involved in mobilising CSR reporting practices across ALPHA's entities, indicating that it is a result of a two-way network exchange (Latour, 2005, p.178) rather than a top-down dissemination (Jamali, 2010; Jamali et al., 2019; Momin and Parker, 2013; Muller, 2006).

While previous studies reveal that MNCs' subsidiaries publish stand-alone reports that mimic local companies' CSR reporting practices to comply with external local pressures (Beddewela and Herzig, 2013; Belal and Owen, 2015; Lauwo et al., 2016; Momin and Parker, 2013). It could be argued that effectively engaging with the local context could transform those local CSR reporting practices into global best practices. The unique case of ALPHA Egypt provides a new understanding of the dynamic motion of CSR reporting practices in developing countries, extending on the work by Bartlett and Ghoshal (1989) and Chaudhri (2006) which suggested that MNCs can adopt local strategies and transform them into global integration.

8.3.2 Aligning Global and Local

Studies examining MNC's CSR reporting in developing countries have often pointed out the importance of integrating CSR reporting between global and local contexts, whether through alignment, coordination, or standardisation (see for example: Alawattage and Fernando, 2017; Beddewela and Herzig, 2013; El-Bassiouny and Letmathe, 2018; El-Bassiouny et al., 2021; Jamali, 2010; Jamali et al., 2019; Kim et al., 2018; Momin and Parker, 2013; Muller, 2006; Sorour et al., 2020). Such integration is crucial for MNCs to be able to successfully manage a CSR strategy that meets both global and local expectations (El-Bassiouny and Letmathe, 2018; Kim et al., 2018; Momin and Parker, 2013).

Empirical evidence in this study reveal that ALPHA Egypt contextual factors resulted in CSR reporting practices that aligns with ALPHA as well as with the local Egyptian context. This adherence to ALPHA's policies and guidelines enables it to enrol local actants into its network to mobilise its CSR reporting practices. While CSR integration between the headquarters and subsidiaries might be problematic due geographical distance (Blumentritt and Nigh, 2002; Jamali et al., 2019; Strike et al., 2006), ALPHA manages long distance control through the global online portal which allows a better durable tracing of policies and guidelines (Latour, 2005; Qu and Cooper, 2011).

By utilising the flexibility within ALPHA's global guidelines and policies, ALPHA Egypt selects CSR goals that align with ALPHA's global agenda as well as with the Egyptian local needs. ALPHA Egypt's approach contrasts with previous studies that reveal that views integration a matter of global CSR colonising the local needs (Alawattage and Fernando, 2017), where subsidiaries would be aiming to satisfy to opposing CSR agendas (Momin and Parker, 2013). Perhaps ALPHA Egypt's CSR alignment be influenced by the increased awareness and societal expectations that emerged following the 2011 Egyptian revolution (Sorour et al., 2020). Besides, the alignment of social causes prioritised by entities in Egypt with the UN SDGs and Egypt's SDS reinforces the congruence between local needs and global

sustainability objectives (El-Bassiouny et al., 2021; UNDP, 2016, 2021). Thus, it could be argued that such circumstances have facilitated ALPHA Egypt's CSR agenda with those of the Egyptian government and local NGOs.

However, ALPHA Egypt communicates its CSR agenda on a level that matches the level of awareness and interest of the local community. For example, while ALPHA's global CSR agenda is composed of a number of selected SDGs which includes education, women empowerment, gender equality, elimination of poverty, and sustainability. Empirical evidence show that ALPHA Egypt CSR agenda is translated into community investment that focuses on education and women empowerment. Although ALPHA Egypt appears to adopt only two of ALPHA's global goals, it attempts to include other global goals through chains of translations (Latour, 1987), where each project undergoes a series of developments and passes through several black boxes. ALPHA Egypt translation of multiple global goals into less local ones can be viewed in light of ANT, where translation attempts to link a number of problematic settings that characterise a series of participating entities to form a connected network (Latour, 2005, p.108). For example, education and women empowerment projects lead to less poverty as they increase job opportunities. Gender equality is also achieved by having more economically independent women due to better access to education and the job market. Educational projects introduce sustainability to students through renewable energy and encourage them to start businesses that are based on recycling is also introduced and encouraged.

In addition, it could be argued that ALPHA Egypt achieves an ideal alignment of CSR activity and reporting practices between global standards and local needs. This becomes possible by tracing CSR reporting practices across ALPHA Egypt network. This starts when ALPHA's global CSR practices are translated into the local Egyptian context, leading to CSR reporting practices that focuses on impactful projects designated as best practices. Eventually, those best practices are included in ALPHA's global

CSR reporting. Such movement of CSR reporting practices and impact can be thought of as part of network feedback loop, where successful alignment and enrolment of actors would establish a durable network (Michael, 2016, p.11).

8.3.3 Formation of the Network

According to Latour (1987, 2005) an actor-network is formed when a central actor effectively aligns various heterogeneous elements [human and non-human actors] to fulfil its objectives. Based on the earlier discussion (section 8.2 to 8.3.2), an actor-network is formed as ALPHA Egypt successfully aligned and enrolled different actors and actants by enrolling them to mobilise its CSR agenda and reporting practices. ALPHA Egypt's unique position in the network allows it to interact within ALPHA's entities [ALPHA, Global online portal, other ALPHA subsidiaries] as well with actors in the local Egyptian context [Egyptian government, Local NGOs, and Competitors and other companies]. The network also includes technical artefacts or inscriptions [ALPHA's guidelines and policies, KPIs, and Best Stories] that play an important role in the mobilisation of other actors (Latour 1986).

Figure 26 provides a presentation of how CSR reporting practices move across ALPHA Egypt network.

As per empirical evidence in chapter 6 & 7, can be summarised in the following steps:

- 1- The initial trigger would normally be through a local NGO that approaches ALPHA Egypt for a project that falls within its CSR agenda.
- 2- Given that ALPHA Egypt is one of ALPHA's subsidiaries, it seeks approval for the project through a process of translation with ALPHA. Normally, ALPHA mediates ALPHA Egypt CSR activity through guidelines and policies, which translates into careful planning, execution, monitoring, and coordination of CSR activities.

- 3- While ALPHA Egypt operates as a subsidiary within the broader ALPHA global network, communication and support flow through ALPHA's online global portal. The portal serves as a central hub, allowing communication between ALPHA's entities.
- 4- ALPHA Egypt enrolls NGOs, other partner companies (when applicable), and the government as allies, where they act as intermediaries that mobilise the CSR activity further to achieve higher impact.
- 5- Once projects are completed, KPIs mediate ALPHA Egypt decision to mobilise the most impactful projects for submission as "Best stories" [as inscriptions] on to the global online portal.
- 6- At this point, the global online portal transforms into the centre of calculation, where a global team mobilised by ALPHA selects [black box] from the best stories those that will be designated as best CSR reporting practices that will be included in ALPHA's global CSR report. The global online portal appears to play different roles within the network and mean different things to ALPHA's affiliates, making it a boundary object.
- 7- In addition to the global CSR report, ALPHA subsidiaries would have access all submitted stories on the global online portal, where they can take inspiration from or replicate.
- 8- An additional effect might occur, where some impactful projects that are executed by ALPHA Egypt cause and overflowing effects, where they would be adopted or replicated by its allies [Egyptian government, Local NGOs, and Competitors and other companies].

Consequently, this study underpins the distinctive role of ANT in making the social flat (Latour, 2005, p.182), where both human and non-human actors play a vital role in tracing the uninterrupted flow (p.229) of CSR reporting practices and revealing ALPHA Egypt network. As tracing the CSR reporting practices through the online portal reveals its important role of bringing about ALPHA Egypt network and its various roles that facilitate multi-directional communication between ALPHA and its subsidiaries. As without the global online portal, ALPHA's ability to communicate and exchange CSR reporting practices

with its subsidiaries might be impaired, which could result in a group of loosely linked subsidiaries (Blumentritt and Nigh, 2002; Strike et al., 2006). In addition, the study reveals ALPHA Egypt’s unique contextual factors that enabled the enrolment of local actors as allies to mobilise its CSR reporting practices. Such enrolment is primarily triggered by the 2011 Egyptian revolution as it increased the public awareness, empowered NGOs, and led to the initiation of Egypt’s vision 2030 of SDS (El-Bassiouny et al., 2021; Sorour et al., 2020; UNDP, 2021).

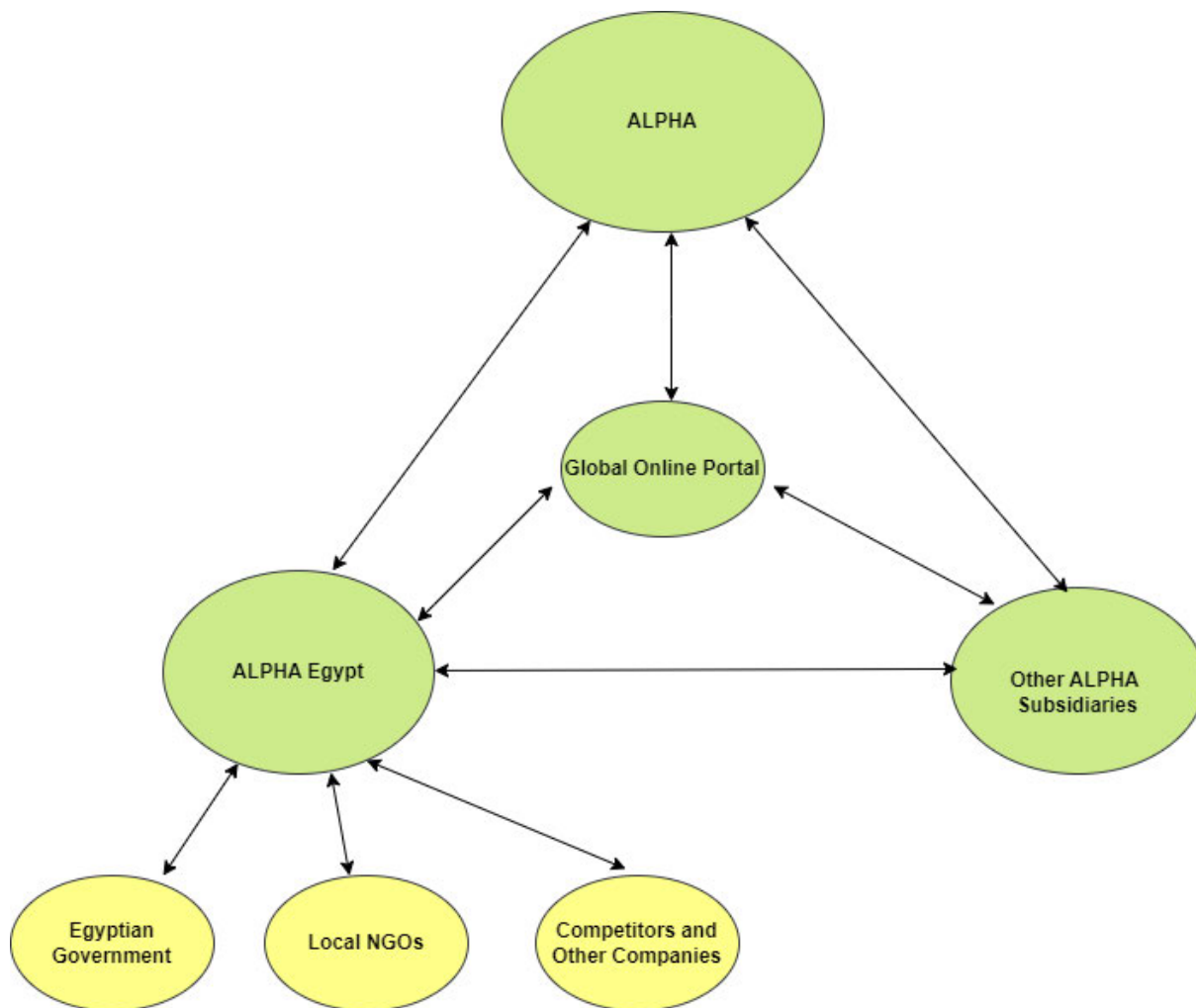


Figure 26 Flow of CSR Reporting Practices within ALPHA Egypt’s Network

Source: Prepared by the author

8.4 Concluding Remarks

This chapter aimed to discuss the empirical findings in chapters six and seven through the lens of Actor-Network Theory, while integrating insights from previous related CSR studies and considering the

research context. The discussion reveals that CSR reporting practices in ALPHA Egypt are not a result of a top-down dissemination from ALPHA, but rather a result of a dynamic exchange. This dynamic exchange involves multi-directional two-way communication between ALPHA Egypt and other ALPHA entities, as well as between ALPHA Egypt and actors within the local Egyptian context. Interestingly, CSR reporting practices are disseminated based on impact, with ALPHA mobilising and guiding the process to ensure the production of best CSR reporting practices. This contributes to the inclusion of best CSR reporting practices in ALPHA's global CSR reporting, reflecting a feedback mechanism within the network. Uncovering this network was only possible through making the social flat (Latour, 2005, p.182), where the CSR reporting practices were traced through human and non-human actors (p.229). The discussion also revealed that increased awareness within the local community enabled ALPHA Egypt to enrol and align local actants into mobilising its CSR reporting practices (Callon and Law, 1982; Latour, 1987), and consequently increasing the CSR impact.

In order to examine the dynamic exchange within the network of ALPHA Egypt, this chapter initially discusses the contextual factors comprising ALPHA, the Egyptian government, NGOs, local companies, and ALPHA Egypt itself. The aim is to reveal the various actors involved and how they come together within ALPHA Egypt's network, specifically regarding their influence in the formation of CSR reporting practices. The following section in the chapter focused on ALPHA Egypt's CSR reporting practices and how they transition from local to global by prioritising impactful projects that align with the local context. These projects are communicated externally through various channels and events, while also being submitted for internal reporting on the global online portal, where the most impactful projects are designated as "best practices" and included in ALPHA's global CSR reporting, thus facilitating the movement of local practices to a global platform. The chapter ends by providing a discussion on how

ALPHA's Egypt alignment of various actors in its network led to the formation of a durable network, underscoring the role of the global online process. Such durable network enabled ALPHA Egypt to effectively translate global policies and guidelines into local impactful projects, which translated into the flow local CSR reporting practices to be integrated into ALPHA's global CSR reporting as well as being shared by other ALPHA subsidiaries.

Chapter 9: Summary and Conclusion

9.1 Introduction

This chapter aims to summarise the key research findings, contributions, implications, and limitations of this thesis. Further, this chapter provides directions for future research on the formation of the global corporate social responsibility reporting in the context of developing countries, particularly when investigating the two-way diffusion of CSR reporting practices between local subsidiaries and parent companies. This chapter flows as follows; section 9.2. summarises the key empirical conclusions and findings explained in more detail in chapters 6-8. Section 9.3 outlines the research contributions of this study to corporate social reporting literature and theory. Section 9.4 highlights the research limitations resulting from the qualitative study approach adopted in this study. Lastly, section 9.5 provides recommendations and directions for future research on corporate social reporting.

9.2 Key Research Findings

The objective of this study is two-fold. First, to understand the motivations underlying ALPHA Egypt CSR activity and reporting practices. Second, to explore how CSR reporting practices move between the ALPHA and ALPHA Egypt, in light of the global best practices and local Egyptian context. Three principal research methods have been employed in this thesis to achieve its main objective; (a) Semi-structured interviews of 18 ALPHA Egypt personnel who worked at 9 different departments, where they have been involved with CSR reporting practices, (b) Document analysis of varying materials including annual reports, media releases, standalone reports, internally produced reports, and any accessible stored data either in hard copy or in digital format., and (c) Participant observation where the researcher for this study applies a daily log routine for observations to ensure that notes are taken to include details such as names of personnel involved in the observed event, their roles, the names of other personnel. The next two subsections summarise the key research findings related to (1) factors influencing CSR activity and

subsequently CSR reporting practices at ALPHA Egypt, and (2) best practices and ALPHA Egypt's network.

9.2.1 Contextual factors and CSR Activity

The first key research finding of this study involves the factors which influence ALPHA Egypt's CSR activity and reporting practices. The data collected and analysed in this study from interviews, observation, and documents reveals the key actors and actants that together influence the CSR activity and reporting practices within ALPHA Egypt network. Starting with the ALPHA [the headquarters], where it aims to integrate its CSR reporting practices by adhering to standardised policies and guidelines across its subsidiaries located on five continents. However, adherence to these guidelines does not automatically lead to conflicts or precarious flow in CSR reporting at the subsidiary level. that ALPHA's approach of emphasising broad CSR goals provides operational flexibility, enabling subsidiaries such as ALPHA Egypt to report on CSR activities that are well-suited to their local contexts. This operational strategy demonstrates how ALPHA enables subsidiaries a certain level of operational autonomy to strike a balance between global integration and local responsiveness (Miska et al., 2016; Muller, 2006). Another actant is the global online portal, which facilitates communication between ALPHA and ALPHA Egypt, functioning as a vital platform for communication and knowledge-sharing. The global online portal is crucial actant that serves as a boundary object (Briers and Wai, 2001; Latour, 2005), where it enables ALPHA to achieve control at a distance through CSR policies and guidelines on one side (Latour, 1987, 2005). On the other side, it facilitates ALPHA Egypt's translation of policies and guidelines into CSR activity and reporting practices that addresses the local needs (Law, 1992). The global online portal provides ALPHA Egypt with continuous access to specialised global teams and other ALPHA subsidiaries, which plays an important role in increasing the efficiency and effectiveness of the CSR

activity at all stages of projects' execution. Thus, ALPHA and the global online portal have significant influence on ALPHA Egypt CSR activity and reporting practices.

In the Egyptian context, the main actors that emerge are the Egyptian government, NGOs, ALPHA's competitors and other companies. Since the early 2000s, Egypt has been involved in CSR activities, although initially, the focus was limited to employee information, with government entities reporting more extensively than private companies (Rizk et al., 2008). However, with the rise of societal awareness following the 2011 Egyptian revolution, there was calls to shift towards impactful CSR initiatives (Darrag and Crowther, 2017; Sorour et al., 2020). The 2011 revolution served as a catalyst for change and prompted calls for CSR activities that could address socio-economic challenges, which resulted in the Egyptian government unveiling of the Sustainable Development Strategy of Vision 2030 in 2015 (UNDP, 2016). This strategy aimed to prioritise a broad range of socio-economic goals and encouraged collaboration among various societal actors to contribute to CSR initiatives. In an attempt to mobilise an impactful CSR activity, the Egyptian government introduced a law in 2018 to enhance the role of NGOs by regulating their activity to align with the government's SDGs vision 2030. The effectiveness of such strategy translated into a government-led CSR initiative in 2019, which was recognised internationally as a best practice by the UN SDGs. This recognition highlighted Egypt's government efforts in implementing CSR initiatives that aligned with the global sustainability agenda.

Interestingly, the empirical evidence reveals that ALPHA Egypt's CSR activities, initiated prior to the 2011 Egyptian revolution and sustained thereafter, have been primarily focussed on education and women empowerment, which is among the current priorities outlined in the Egyptian government's SDS (UNDP, 2016). This alignment prompted ALPHA Egypt to enrol the government as an intermediary in its network to mobilise CSR activities and reporting further (Latour, 2005). For instance, the impact of a CSR

education initiative undertaken by ALPHA Egypt led to recognition and subsequent replication of the projects by the Egyptian ministry of education. Thus, ALPHA Egypt was not pressured to follow every local CSR initiative that the government adopts and instead follows its CSR activities of interest. Despite ALPHA Egypt strong CSR activity, the interviewees in this study pointed out the need to comply with governmental rules and regulations throughout all its projects and partnerships with NGOs.

With regards to NGOs, they have increasingly played a vital role in CSR activity and reporting practices, raising awareness, advocating for standards, and collaborating with companies. NGOs importance to ALPHA Egypt network stems from their in-depth understanding of the needs within the community and ability to establish direct connections with community members (Barsoum and Refaat, 2015). However, findings reveals that ALPHA Egypt strategically selects and guides specialised local NGOs to ensure impactful CSR initiatives and projects (Abdelhalim and Eldin, 2019; Jamali, 2010). ALPHA Egypt's involvement in overseeing NGOs activities as evidence reveal that it joined as board in some NGOs, where it leverages its CSR knowledge and experience to enrol NGOs as intermediaries into its network to mobilise its CSR activity and reporting practices further (Law, 1992).

In similar vein, ALPHA Egypt enrolls both competitors and other private companies in Egypt to its CSR network as intermediaries through multilateral partnerships to increase CSR activity impact. In addition, findings reveal that in some cases both local companies and NGOs follow on ALPHA Egypt's CSR activity, by either replicating projects initiated by ALPHA Egypt, and in some cases turning an initiative into a separate specialised programme such as "Adopt a school". However, ALPHA Egypt's CSR partnerships with competitors focus on environmental activities, where it prioritises working with non-oil gas companies to avoid any possible conflict of interest.

Coming to the primary actor in the network, ALPHA Egypt's CSR activity is driven by internal efficiency gains (El-Bassiouny and Letmathe, 2018), with a focus on strategic business investment in the community

for long-term benefits. Such investment is evidenced in ALPHA Egypt's active mediation to punctuate CSR activity that includes planning, supervision, expansion, and development. ALPHA Egypt's act of mediation of activities is based on the mobilising KPIs that enables assessing both the progress and impact (Latour, 1986). This is in part achieved by leveraging the global online portal to communicate and exchange ideas from other ALPHA's subsidiaries. For instance, empirical evidence reveal that ALPHA Egypt CSR initiatives implemented by other ALPHA subsidiaries and, in turn, its own CSR initiatives have influenced and inspired initiatives undertaken by other subsidiaries. Thus, ALPHA Egypt's CSR activity goes beyond mere compliance with ALPHA's guidelines and policies, which underpins the interconnectedness and knowledge-sharing that prioritises impactful CSR activity and reporting practices.

9.2.2 Best practice and ALPHA's network

The second key research finding in this study involves exploring CSR reporting practices by tracing their flow between ALPHA Egypt local context and ALPHA global best practices. The analysis reveals that CSR reporting practices at ALPHA Egypt are an interconnected process that is triggered as an idea at the local level that through chains of translations becomes CSR reporting practices that are included in ALPHA global CSR reporting as "best practices" (Latour, 1987).

The analysis reveals that this process can be summarised into two interconnected steps. The first step is the local CSR reporting, where it normally focuses on projects and initiatives involving financial investment due to their impact. However, ALPHA Egypt has a limited local budget, and most of the impactful projects are funded through a competitive process through ALPHA. Funding is awarded based on new projects expected impact, as well as providing additional rounds of funding for projects that achieved the desired impact. The impact is primarily measured based on statistics, which underscores

KPIs mediating role in prioritising projects above others. For instance, ALPHA Egypt's was financing a project that aims to teach skills that increases employability. The project was running for a second year due to its impact that was reflected in a statistic, where 80% of the beneficiaries found a job before the graduation ceremony. Consequently, ALPHA Egypt prioritises reporting of impactful projects as they are reported on through its website, social media accounts, and printouts for distribution.

The second step is internal reporting, where all subsidiaries including ALPHA Egypt submit their CSR reporting activity in the form of quantitative and qualitative data, where the global online portal becomes the centre of calculation (Latour, 1999). Quantitative data encompasses the entire range of CSR activities, which contributes to ALPHA's global reporting statistics. On the other hand, qualitative data consists of the most impactful projects presented as "best stories." From all the submitted stories, a specialised global team selects a number of "best stories" based on the highest impact, designating them as best CSR reporting practices. These projects are identified as best practices and incorporated into ALPHA's global CSR report. In addition, the submitted "best stories" on the global online portal are accessible to all ALPHA's subsidiaries to mobilise or take inspiration from.

Thus, the findings provide evidence on ALPHA Egypt's impactful local CSR reporting practices that were traced to ALPHA's global CSR report. In addition, further empirical evidence reveal that ALPHA Egypt CSR reporting practices located on the global online portal, inspired other ALPHA subsidiaries to execute them in their own local context. Thus, the findings in the study reveal a two-way network communication (Latour, 2005) rather than a top-down flow of CSR reporting practices (Jamali, 2010; Jamali et al., 2019; Momin and Parker, 2013; Muller, 2006). This two-way communication is enabled through the global online portal, allowing for multi-directional communication between ALPHA and its subsidiaries. More importantly, the most impactful "best stories" undergo a transformation and become integrated into

ALPHA's global guidelines, signifying the flow of CSR reporting practices that can be thought of as a network feedback loop.

It is worth mentioning, this latter described flow of ALPHA's CSR reporting practices can only be established through a durable network, where actors are successfully aligned (Michael, 2016). The empirical evidence in this study shows that ALPHA Egypt's CSR reporting practices align with both ALPHA's global CSR agenda and the local Egyptian context. As to ALPHA's global CSR agenda, the flexibility within its policies and guidelines allowed ALPHA Egypt to align to local context. For instance, ALPHA's global CSR agenda encompasses various Sustainable SDGs, such as education, women empowerment, gender equality, and poverty elimination. Empirical evidence shows that ALPHA Egypt CSR agenda aligned ALPHA's latter mentioned SDGs through education and women empowerment. Such alignment was made possible through chains of translations that was enabled through the global online portal (Latour, 1987), which facilitates the tracing of policies and guidelines not only through ALPHA but also through ALPHA's subsidiaries. With regards to the local context, the Egyptian 2011 revolution led to a societal demand for increased CSR activities that focus on socio-economic issues. In turn, this led to the prioritisation of UN SDGs that focuses on socio-economic issues which are in line with the Egyptian SDS (El-Bassiouny et al., 2021; UNDP, 2016, 2021). Thus, ALPHA Egypt was able to enrol the government, NGOs, and partnering private companies [when applicable] to its network as allies to mobilise its CSR agenda further (Latour, 1987, p.259), leading to increased CSR reporting impact. In summary, ALPHA Egypt alignment of actors leads to an interconnected network, where best CSR reporting practices flow in a durable network.

9.3 Research Contributions

This thesis contributes to the theory and practice as well as the current literature on corporate social responsibility reporting in developing countries with specific emphasis on Egypt. The following sections will provide explanation to these contributions.

9.3.1 Contribution to Corporate social reporting Literature

This empirical study presents a nuanced and context-specific exploration into the formation of CSR reporting practices within an oil and gas MNC subsidiary in the Egyptian context, in light of contextual factors influencing those practices. Specifically, this study presents evidence that subsidiaries can have an active role in formulating their parent company's global CSR reporting practices. As such, this study contributes to the CSR reporting literature in general and to the literature in developing countries in specific.

The existing literature on developing countries CSR reporting has generally viewed the adoption global CSR reporting practices as either responding to global buyers' needs (Belal and Owen, 2007; Momin and Hossain, 2011) or adherence of subsidiaries to their parent company's overall CSR strategy (Belal et al., 2015; Jamali, 2006; Muller, 2006). Based on those two views, a body of literature emerged over the last two decades that often considers the perspectives of local managers (see for example Belal and Owen 2007; Belal and Cooper, 2011; Belal and Owen 2015; Jamali, 2006), economic conditions (see for example Lauwo et al., 2016; Belal et al., 2015), political systems (see for example Osman et al., 2020; Darrag and Crowther, 2017; Sorour et al., 2020), and socio-cultural contexts (see for example Jamali, 2010; Jamali and Karam, 2018; Kamla, 2007; Momin and Parker, 2013).

The recent studies reveal a progression in CSR reporting practices adoption in developing countries in general (Jamali et al., 2019, 2020; Qian et al., 2021), and from MNCs' subsidiaries in specific (Fransen et al., 2019, p.401). More importantly, this progression is in part motivated by increased local awareness due

political and socio-economic influences (El-Bassiouny and Letmathe, 2018; Lauwo et al., 2016; Momin and Parker, 2013; Osman et al., 2020). For instance, El-Bassiouny et al. (2021) identified the recent development in CSR activity that witnessed increased collaboration between companies and NGOs that aligns with Egypt's 2030 SDS and SDGs, which was triggered by increased societal awareness following the Egyptian revolution in 2011. This study builds on this body of literature and explores (1) the way in which CSR reporting practices are formed and (2) move within an MNC [ALPHA] by focusing on its subsidiary [ALPHA Egypt] operating in Egypt. However, this study departed from the traditional views of legitimacy and institutional theory and applied in-depth analysis (Unerman and Chapman, 2014) that recognises the importance of context (Tilt, 2016, 2018). In doing so, this study focused on the contextual factors influencing CSR activity and reporting practices within ALPHA Egypt. This study revealed that contextual influences did not only enable ALPHA Egypt to mobilise an impactful CSR activity and reporting practices, but also to integrate and align ALPHA's global agenda to meet the local needs. This was achieved through ALPHA's broad CSR agenda that allowed ALPHA Egypt to translate and align CSR activity and reporting practices. In turn, this enabled ALPHA Egypt to enrol the Egyptian government, NGOs, and partnering companies [when applicable] to mobilise to increase the impact of its CSR activity and reporting practices.

Whilst the target literature covers diverse research inquiries, a common theme emerges in dividing the CSR reporting practices into "global" and "local", where CSR reporting practices are assumed to flow in a one-way direction from an MNC in developed country towards its subsidiary in a developing country context (see for example: Alawattage and Fernando, 2017; Barsoum and Refaat, 2015; Jamali, 2010; Kamla, 2007). Those CSR reporting practices are often viewed as not fitting and do not address local needs, arguing that they serve the interests of the headquarters and related stakeholders (Islam and Deegan, 2008; Belal and Owen, 2007; Momin and Hossain, 2011). This framing can be attributed to the

complex and dynamic nature of MNCs' operations in developing countries that have weak legal systems and need for economic development (Belal et al., 2015; Phiri et al., 2019). On the other hand, the varying CSR reporting practices within those MNCs portrays them not as singular entities, but rather as collections of differentiated and diverse entities loosely connected across their subsidiaries in host countries (Blumentritt and Nigh, 2002; Strike et al., 2006).

This study provide evidence that not only CSR reporting practices flow in a two-way direction between ALPHA and ALPHA Egypt, but rather they flow within a network as multi-directional exchanges between ALPHA and its subsidiaries. Thus, tracing ALPHA Egypt's CSR reporting practices provides interesting insights into existing studies on MNCs' CSR reporting in developing countries. It provides clarification on what triggers the flow of CSR reporting practices between ALPHA Egypt and ALPHA, where it reveals the process that transforms impactful local practices into "best practices". This finding provides an explanation to what is meant by best practices as well as to how do MNCs decide them, underscoring the importance of reporting on impactful CSR activity. While ALPHA's global CSR reporting mentions adopting international best CSR reporting practices such as GRI and SDGs, it also emphasises the continuous review and updating of its policies and guidelines based on lessons learned from activity across all its subsidiaries. This furthers the evidence, that CSR reporting practices are a result of a dynamic exchange rather than a top-down dissemination.

The study also provides confirmation to the suggestions of Bartlett and Ghoshal (1989) and Chaudhri (2006), where local CSR reporting practices from ALPHA Egypt's were incorporated in ALPHA global CSR reporting. In similar vein, the findings also provide address questions by Jamali (2010) and Muller (2006) on CSR reporting practices mobilisation from a developing country context to the global through "upward harmonisation" within an MNC. In addition, the study sheds light on the pivotal role of leveraging technology [global online portal] ALPHA's network that enables effective communication and

integration of CSR reporting practices across its subsidiaries. Interestingly, these findings depart from previous studies (Blumentritt and Nigh, 2002; Jamali, 2010; Strike et al., 2006), where geographic distance traditionally leads to weaker control. This study provides an example where ALPHA bridges the geographic divide and assemble a durable network.

9.3.2 Theoretical Contributions

This study offers a nuanced illustration into the role of contextual influences and the movement of CSR reporting practices within an MNC's subsidiary, this study is the first attempt to utilise ANT in examining CSR reporting practices in a developing country context, namely Egypt.

Whilst the extant literature on CSR activities and reporting has largely been rested on several theories and frameworks including stakeholder theory, legitimacy theory, and institutional theory. The findings of this study reveal a dynamic exchange through which ALPHA Egypt contributes to global CSR in ALPHA. This mechanism to a main extent rests upon the role of the global online portal through which all CSR-related communications between ALPHA and its subsidiaries take place. The global online portal role is not limited to providing communication, but it extends to providing guidance, access to global support teams. More importantly, for this study, it performs the function of disseminating CSR reporting practices as well as serving the centre of calculation to when deciding best practices. In addition, the study also found that the contextual factors influencing the formation of ALPHA Egypt CSR activity and reporting practices are based on collaboration rather than pressures and confrontations. Thus, the use of ANT would better describe and explain the processes that led to those connections.

This study utilises ANT by drawing mainly on the work developed by Latour (Latour, 1986, 1987, 1999, 2005), which is in part due to its highly descriptive nature that aligns with the use of an in-depth single case study (Lukka et al., 2022), namely ALPHA Egypt. In addition, the utilisation of the Latour's ANT lens in accounting research is primarily influenced by his work (Justesen and Mouritsen, 2011), including

sustainability and CSR reporting (see for example: Barter and Bebbington, 2013; Georg and Justesen, 2017; Jollands et al., 2018; Rowbottom and Locke, 2016). The descriptive nature of ANT allowed for the detailed description of the formation and movement of ALPHA Egypt's CSR activity and reporting practices at the empirical level (Latour, 2005, p.165).

By utilising ANT this study relied on a number of concepts [flattening the social and actants agency] and terms [translation, mediator, intermediary, centre of calculation, punctualisation, boundary object, framing, overflowing, inscriptions, black boxes, enrolment, mobilisation] to aid in framing the empirical evidence. Flattening the social is a key assumption in this study as it implies tracing CSR activity and reporting practices across ALPHA's network by following both human and non-human actors/actants. The tracing of actants relies on their agency, where non-human actants [global online portal, ALPHA's guidelines and policies, KPIs] are given agency where they make a difference. ANT framing enriched and guided the analysis of the empirical evidence, where the ALPHA Egypt, ALPHA, global online portal, Egyptian government, NGOs, and partnering companies, were aligned [main actants].

In practice, tracing actants and their associations enabled uncovering ALPHA Egypt's CSR network. For instance, ALPHA Egypt CSR activity involves acquiring the government approval. However, the empirical evidence reveal that not only ALPHA Egypt got the approval and support of the Egyptian government but also received recognition that led to the government's replication for the CSR project. The use of ANT has helped to frame this as a translation, where ALPHA Egypt [central actant] effectively aligned the Egyptian government [main actant] to support [mobilise] its CSR activity and reporting practices [fulfil its objectives].

Perhaps the most useful framing in this study relates to the roles of the global online portal in ALPHA Egypt network. Based on empirical evidence, the global online portal enables ALPHA and its subsidiaries

to connect and exchange information, facilitates the dissemination of guidelines and policies from ALPHA to subsidiaries, allows subsidiaries to access guidelines and tailor them according to their local needs, and includes submissions of "best stories" from all subsidiaries. These submissions serve as the basis for selecting global best practices to be included in ALPHA's global CSR report, where the selection is based on the highest impact. This mediating process gave meaning to how global best practices are chosen, which is often used in the CSR reporting literature as a taken-for granted fact [black box]. Through ANT's framing, the global online portal role as an actant changes according to the flow in the network, where in most interactions it is a boundary object, but it also acts as a mediator, intermediary, and centre of calculation.

Thus, it is evident that ANT versatility which is demonstrated in its concepts and terminology delivered a theoretical framing that enabled tracing ALPHA Egypt CSR activity and reporting practices formation and movement within a network. Consequently, it provided a comprehensive understanding of the dynamic flow of CSR reporting practices within ALPHA Egypt CSR network, allowing this study to accomplish its objectives. This network was revealed by making the social flat (Latour, 2005).

9.3.3 Policy Implications

While CSR was launched in Egypt in the early 2000s, the 2011 revolution in Egypt marked a turning point as it led to increased societal awareness and call for improvements that focuses on political and socio-economic aspects. In 2016 the Egyptian government has announced its SDS of Egypt's Vision 2030, outlining the country's long-term goals. The strategy aims to achieve sustainable development across various sectors, including the economy, education, healthcare, infrastructure, and the environment. Specific targets include improving the business environment, increasing investment in renewable energy, enhancing education and healthcare services, and ensuring social equity. In line with its SDS, the

Egyptian government in the recent years have been actively promoting encouraging NGOs and private companies to participate.

However, in planning SDS, the Egyptian government did not offer a mechanism nor had the resources to allow NGOs and private companies to align their efforts through sustainable partnerships that is built on establishing networks of communication to achieve long term goals. This issue becomes problematic as the government alone cannot achieve long term goals on its own, which underscores the importance of coordinating efforts and accumulating resources and knowledge of key societal stakeholders including private companies and NGOs. As private companies are able to provide funding, experience, and knowledge to better address societal issues such as the case of ALPHA Egypt. Whereas, NGOs have unique access to community members and beneficiaries that the government does not have access to.

Towards this goal, this study offers a number of implications for policy makers in Egypt to enhance the impact of CSR activity and reporting practices. (1) To establish robust CSR policies and guidelines that targets long-term impactful CSR agendas that is built on partnerships and collaboration as well as mobilises tools such as KPIs to measure impact. (2) To establish an online portal along with the needed infrastructure that allows for knowledge exchange, communication, and collaboration, resembling the global online portal in the case of ALPHA Egypt. (3) To seek the help from companies with active CSR profile such as ALPHA Egypt to aid in this process as well as provide an example that would encourage other companies to join in. (4) To introduce mechanisms that prioritise spending on CSR projects, where it would be directed towards the CSR activity rather than spending it for marketing the for the activity itself. (5) To establish measurable mechanisms [KPIs] that gives recognition to companies and NGOs that engage in impactful CSR activity, by designating it as a best practice that would be mobilised for wide scale application.

It is clearly evident that CSR activity and reporting practices have witnessed significant improvement in the last several years in Egypt. However, to achieve long term goals and greater impact, more resources and capabilities should be mobilised. Given the new insights that this study has offered, it is clear that the mobilisation of key CSR actors achieves greater and lasting impact. Such mobilisation is made possible through aligning those actors as allies rather than putting them in confrontational positions. Such alignment can be maintained through linking those actors together to form a network. This network would allow them to communicate effectively to exchange knowledge and combine resources. Thus, and in light of Egypt unique local context, it is clear that it is the government's role to mobilise technological resources to enrol NGOs and private companies to establish a local CSR network that would eventually lead to improved CSR activity and reporting practices. This role is made clear since the Egyptian government is the main sponsor for SDS as well as capable to promote nation-wide CSR policies and guidelines, such as the recent introduced law to regulate NGOs activity. In addition, this study could provide important implications to private companies as it could inspire subsidiaries of MNCs and regional corporations operating in Egypt to manage CSR activity in a similar approach as in the case of ALPHA Egypt.

9.4 Research Limitations and Future Research Directions

Multiple research limitations arise as a result of the research design and methodology employed in this study. First, this study employs an in-depth case study analysis approach. Despite its apparent advantages, a case study has some clear drawbacks that a researcher should bear in mind when conducting this type of research approach. These drawbacks include (a) findings of case studies are hard to generalise (Yin, 1984), (b) case study approach is not clear on whether it is subjective or objective in its approach, its firmness in asserting findings is often a concern (Yin, 1984, p.21), and (c) complex settings might render

more than one interpretation which would make the use of case study questions as an approach (Yin, 1984), and (d) the compromise between deepness and extensiveness of both data and conception is highlighted when time and cost are factored in, which would limit the analysis one way or another (Humphrey and Lee, 2004).

Second, this study employs ANT as its main theoretical framing, which despite its versatility it is criticised for being highly descriptive (Lukka et al., 2022). However, the researcher was able to utilise this limitation to benefit the study in several ways. (a) It allows for a detailed understanding of complex settings by mapping out the actants involved. (b) It is particularly useful in capturing context-dependent associations and translations that occurs within actor networks. (c) It encourages the consideration of a wide range of actants, including non-human entities by tracing them when they have agency. Thus, the descriptive nature of ANT allowed the researcher to uncover complex dynamics that could not be easily captured under alternate frameworks.

Third, this study uses structured interviews as one of the main sources of data. Although interviews are considered among the most effective ways to collect in-depth information on a particular matter, it does come with several drawbacks including (a) the fact that semi-structured interviews are extremely time-consuming (Gillham, 2000, p.61-62), (b) subject to interviewee fabrication, exaggerations, and distortion of reality (Humphrey and Lee, 2004), (c) reflexivity as the interviewee might be answering to what the researcher wants to confirm (Yin, 1984), and (d) the inaccuracy that might be caused by the researcher inability to recall all responses (Yin, 1984). The researcher attempted to mitigate the effect of such limitations through proper planning, data triangulation, and recording as well as taking detailed notes during the interviews.

Third, the use of document analysis in this study as one of the sources of data has its drawbacks as some records are hard to retrieve or might not be complete, such as missing documents that are supposed to be

produced in a certain sequence over the years (Yin 2002, p. 87). Also, some documents might be subject to bias, especially in the case of specially prepared reports that are made accessible to the general public.

Fourth, the use of Egypt in this study may have some additional limitations. Due to the geographical nature of Egypt, most of the operations of ALPHA as well as other oil and gas companies are located in uninhabited areas. Consequently, such operations do not have significant negative environmental effects similar to those in other developing countries. This unique feature of Egypt can have an effect on CSR reporting of ALPHA and other subsidiaries of MNCs, which can further restrict the ability to generalise the results of this study.

Lastly, and more generally, similar to other social science research studies, the qualitative study is inevitably subject to several common limitations that include, but are not limited to (a) the inability to interview all personnel involved in the decision making process of the CSR reporting, (b) the limited nature of the documents and public materials used in document analysis, and (c) the inability to interview a wider range of stakeholders due to the limitations related to the timeframe of the study.

These limitations may inevitably affect the generalisation of the findings of this study. However, as mentioned earlier, this study represents a novel attempt to shed light on how an MNC, ALPHA, form its CSR reporting practices in light of a possible role from its subsidiary, ALPHA Egypt. Thus, the main goal of the case study for this study is to produce knowledge about how CSR reporting practices are formed rather than providing a generalisation.

The abovementioned limitations of the study can provide suggestions for and directions for future research in the field of corporate social reporting. The following list highlights several research areas and questions that can be of interest to future researchers in CSR reporting practices:

- To better understand the two-way flow of CSR reporting practices proposed in this study, more studies are required, whether as a single or multiple case studies as well as in other developing countries contexts.
- Future research on the two-way flow of CSR reporting practices can benefit dearly from investigating multiple MNCs and subsidiaries across multiple developing countries. This will enhance the understanding of this dynamic and improve the ability to generalise the results.
- Future research can compare the formulation of CSR reporting practices between MNCs before and after their headquarters relocation from developed to developing countries and/or after their repatriation back to their developed countries' locations.
- Future research on the role of local subsidiaries can extend this study to include other developing countries, specifically in the regions that are known as culturally rich and unique such as other countries in the middle east and countries in eastern and southern Asia.
- Last but not least, future researchers on CSR reporting practices can enhance the understanding of how such practices are formulated in the global context by adopting the ANT as a framework, due to its dynamic features explained earlier in this study.

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Appendices

Appendix A: Confirmation of Ethical Approval



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Date: 9 April 2020

Muhammed Mahmoud
Professor Ivo De Loo
Aston Business School

Dear Muhammed,

Study title:	Global and Local Corporate Social Responsibility Reporting: A Case Study of a Multinational Corporation Subsidiary Operating in Egypt
REC REF:	#ABSREC005

Confirmation of Favourable Ethical Opinion

On behalf of the Committee, I am pleased to confirm a conditional favourable opinion for the above research on the basis of the application described in the application form, protocol and supporting documentation listed below.

Conditions of approval

- Due to the nature of the research, Favourable Opinion is deferred until social distancing measures introduced for Coronavirus (COVID-19) change. You can not therefore commence your research at this point.
- Any travel overseas on University business must be approved by Aston's insurance team. If approval was obtained prior to COVID-19 then you must contact the insurance team again to confirm cover.
- When your research commences, you must observe the local guidance in relation to any social distancing and protection measures in place in the country hosting your research.

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>
Participant Information Sheet: Interviews	1	09/04/2020

Consent Form: Interviews	1	09/04/2020
Participant Information Sheet: Observations	1	09/04/2020
Consent Form: Observations	1	09/04/2020
Interview procedure	1	09/04/2020

After starting your research please notify the University Research Ethics Committee of any of the following:

- Amendments. Any amendment should be sent as a Word document, with the amendment highlighted or showing tracked changes. The amendment request must be accompanied by a covering letter along with all amended documents, e.g. protocols, participant information sheets, consent forms etc. Please include a version number and amended date to the file name of any amended documentation (e.g. "Ethics Application #100 Protocol v2 amended 17/02/19.doc").

Amendment requests should be outlined in a "Notice of Amendment Form" available by emailing research_governance@aston.ac.uk.

- Unforeseen or adverse events e.g. disclosure of personal data, harm to participants.
- New Investigators
- End of the study

Please email all notifications or queries to research_governance@aston.ac.uk and quote your UREC reference number with all correspondence.

Wishing you every success with your research.

Yours sincerely



Professor James Wolffsohn
Acting Chair, University Research Ethics Committee

Appendix B. The participant information sheet

Study title

Global and Local Corporate Social Responsibility Reporting: A Case Study of a Multinational Corporation Subsidiary Operating in Egypt

Invitation paragraph

You are invited to participate in a research study of Corporate Social Responsibility (CSR) reporting in a multinational corporation subsidiary. This research is being conducted to fulfil 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 towards it.

What is the purpose of the study?

I am conducting this study to examine CSR reporting practices in a multinational corporation (MNC) subsidiary operating in Egypt and tracing it back to the headquarters. The study aims to shed light on global and local CSR reporting from a MNC study. The study is expected to last two months.

Why have I been invited to participate?

I will conduct a case study approach which will include semi-structured interviews with approximately 30 participants, which will all be company employees.

You have been chosen based on your role in the company, and how it relates to CSR reporting practices carried out by the company. I will conduct a case study approach which will include semi-structured interviews with approximately 30 participants, which will all be company employees.

Do I have to take part?

Please be noted that participating in this research is voluntary. If you choose to participate in this research, you will be provided with this interview guide for your reference and be asked to sign a consent form. If you choose to participate, you are still free to interrupt and terminate the interview, or withdraw your participation at any time without having to qualify your reasons for doing so and without any penalty or notifying your company. Questions given to you are not subject to yes or no answers, they are actually made to bring a discussion. Nevertheless, you may choose not 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.

What will happen to me if I take part?

Each interview is expected to last between 45 to 60 minutes. I will do my best effort to ensure the interview is as convenient as possible for you, in terms of timing, location, and atmosphere when it is conducted. During the interview, I will be asking you to share your opinion and experience with regards to:

1. Your role in the company, and how it relates to CSR.
2. CSR reporting practices carried out by the company.
3. Influences on CSR reporting practices, whether locally or from corporate headquarters.
4. Possible challenges or goals that might exist due to CSR reporting practices.

Each interview will be recorded using a digital audio recording device, to be later transcribed manually. You will be offered the opportunity to review the analysis of the interview to check the validity and accuracy of the representation of your opinion and experience.

Possible disadvantages or risks of taking part in the study

This interview is designed to reduce any discomfort to yourself. However, if discussing your experiences may cause you discomfort, you may request a break or to terminate the interview and withdraw from the research.

What are the possible benefits of taking part?

Upon participating in this research, you will have an opportunity to reflect on and contribute your opinion and experience in enhancing and informing CSR reporting practices in Egypt.

What if I want to withdraw from the study later?

If you decide to withdraw after your interview, and upon your written request by email, any relevant information you have shared will not be included in the study up to 12 weeks after the study is conducted.

Confidentiality and Data Protection

The University takes its obligations under data and privacy law seriously and complies with its Data Protection Policies and Procedures, its Record Management Policy and Procedures and the University's Information Security Policy. Moreover, all data generated by the research study will be retained in accordance with the University's policy on Academic Integrity. The University will also ensure that the data that is collected as part of the research study will be kept confidential and will only be used for the purposes of the research study.

All personal information you share with me will be kept strictly confidential (subject to legal boundaries). I will use pseudonyms in the data analysis output, which will be used in the research to protect your identity. Your participation in the study will not be shared with anyone except me. All data from the interviews will be anonymised and stored on a digital password protected files that are accessible only by me. All data generated by the research will be retained in accordance with Aston University's policy on Academic Integrity and it will be kept securely in paper and (or) digital form(s) for a period of ten years after the completion of the research project.

Anonymised data – is the data from the study that will not allow identification of you or the company from the study output.

Pseudonymised data– is your personal data that will be replaced with a pseudonym i.e. a value of a code which does not allow your data to be directly identified.

What should I do if I want to take part?

Please be noted that participating in this research is voluntary. If you choose to participate in this research, you will be provided with this participant briefing sheet for your reference and be asked to sign a consent form. If you choose to participate, you are still free to interrupt and terminate the interview, or withdraw your participation at any time without having to qualify your reasons for doing so and without any penalty or notifying your company. Questions given to you are not subject to yes or no answers, they are actually made to bring a discussion. Nevertheless, you may choose not 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.

What will happen to the results of the research study?

The report of the research is estimated to be published once all requirements set by the University have been fulfilled by April 2021. It may be made accessible to the researcher, supervisors, examiners, and 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.

Who is organising and funding the research?

This research is done as part of fulfilment of a PhD thesis requirement, performed by myself as a student in the accounting group within Aston Business School, at Aston University, United Kingdom.

Who has reviewed the study?

This research has been approved by my PhD supervisors and the University Research Ethics Committee, Aston University.

Contact for Further Information

Researcher

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If you have any concerns about the way in which the study has been conducted, you should contact the Secretary of the Aston Business School Research Ethics Committee on: s.ahmed108@aston.ac.uk or abs_aarm@aston.ac.uk.

Thank you for reading this form.

Date: 31st July 2019.

Aston University takes its obligations under data and privacy law seriously and complies with the General Data Protection Regulation ("GDPR") and the Data Protection Act 2018 ("DPA"). Aston University is the sponsor for this

study based in the United Kingdom. We will be using information from you in order to undertake this study. Aston University will process your personal data in order to register you as a participant and to manage your participation in the study. It will process your personal data on the grounds that it is necessary for the performance of a task carried out in the public interest (GDPR Article 6(1)(e)). Aston University may process special categories of data about you which includes details about your health. Aston University will process this data on the grounds that it is necessary for statistical or research purposes (GDPR Article 9(2)(j)). . Aston University will keep identifiable information about you for 6 years after the study has finished.

Your rights to access, change or move your information are limited, as we need to manage your information in specific ways in order for the research to be reliable and accurate. If you withdraw from the study, we will keep the information about you that we have already obtained. To safeguard your rights, we will use the minimum personally identifiable information possible. Individual studies may provide you with a time period after taking part in the study where you are able to withdraw data that has not been anonymised. This time period will be specified in the participant information sheet for the study.

You can find out more about how we use your information at www.aston.ac.uk/dataprotection or by contacting our Data Protection Officer at dp_officer@aston.ac.uk.

If you wish to raise a complaint on how we have handled your personal data, you can contact our Data Protection Officer who will investigate the matter. If you are not satisfied with our response or believe we are processing your personal data in a way that is not lawful you can complain to the Information Commissioner's Office (ICO).

Appendix C: Proposed Interview Procedure for All ALPHA's Staff

<p>Name of the interviewee: _____</p> <p>Job title/ position: _____</p> <p>Work experience: _____</p> <p><u>Details of the interview:</u></p> <p>Date: / /</p> <p>Time: from to</p> <p>Place:</p>	
<p><u>General questions about the interviewee:</u></p> <ol style="list-style-type: none"> 1. How long have you been working for ALPHA? 2. What is your current position? 3. How is your role related to the ALPHA's CSR (for non-CSR staff)? 4. What are your previous work experiences and educational background? 	
<p><u>CSR reporting perceptions:</u></p> <ol style="list-style-type: none"> 1. What does the current CSR reporting represent to ALPHA Egypt? 2. Do you think ALPHA Egypt CSR reporting is a needed activity? Why? 3. Why do you think ALPHA Egypt is reporting on CSR? 4. What are the major issues does ALPHA Egypt CSR reporting focus on currently? 5. Who are the main audience of ALPHA Egypt CSR reports? 	<p><u>If answer to Q2 is answered "Yes", skip Q3.</u></p>
<p><u>CSR reporting practices:</u></p> <ol style="list-style-type: none"> 1. Tell me how much you are [as individual/ department/ subsidiary] involved in CSR/ CSR reporting of the company at regional and global level? 2. Does ALPHA follow specific reporting practices (for instance: own CSR policies, United Nations Global Compact, Global Reporting Initiative (GRI)? 3. Do you think ALPHA Egypt CSR reporting has captured any /all the social and environmental issues in Egypt? How? 4. Why do you think ALPHA Egypt has not captured those issues? 5. Does ALPHA Egypt reporting practice focus on certain local and/or global audience? Who? 6. Can you tell me an example of how CSR/ CSR reporting can be designed/ translated to suit the regional/ local context? 	<p><u>If Q3 response is "Yes", skip Q4.</u></p>

<p>7. Tell me about the communication channel (s) between you [as individual/ department/ subsidiary] and the head office?</p>	
<p><u>Influencing CSR Reporting:</u></p> <ol style="list-style-type: none"> 1. What are the major influences on reporting practices (local, regional, global, or headquarters)? Please explain how. 2. Do you think ALPHA’s local CSR reporting practices influence the global CSR reporting practices set by the headquarters on any level? If yes, please provide examples. 3. Can you tell me an example (s) of how ALPHA Egypt CSR reporting practices are influenced by ALPHA global strategies? 4. Does ALPHA Egypt CSR reporting practices influences other subsidiaries of ALPHA global? If yes, please provide examples. 5. Why ALPHA Egypt does not report on all CSR dimensions covered by ALPHA Global? 	
<p><u>CSR Reporting, challenges and way forward?</u></p> <ol style="list-style-type: none"> 1. You know there are challenges at global level facing companies such as (global warming), can you tell about local challenges that might face the company? 2. How these challenges might change your CSR/ CSR reporting [an example would help to understand the situation] 3. In your opinion, what are the necessary steps needed to overcome those challenges? 	

Appendix D. Consent form

Global and Local Corporate Social Responsibility Reporting: A Case Study of a Multinational Corporation Subsidiary Operating in Egypt

Muhammad Mahmoud

PhD Student

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Phone: +44-(0)-7423292251

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

Please initial box

I confirm that I have read and understand the Participant briefing sheet for the above study and have had the opportunity to ask questions.

I understand that my participation is voluntary and that I am free to withdraw at any time, without giving reason.

I agree to take part in the above study.

<Include the following statements, if appropriate, or delete from the consent form>:

Please tick box

Yes

No

I agree to the interview being audio recorded

I agree to the use of anonymised quotes in publications

I agree that my data gathered in this study may be stored (after it has been anonymised) in a specialist data centre and may be used by other researchers than the current research team for future research.

Name of Participant

Date

Signature

Appendix E. Participant Information Sheet (Interviews)

Global and Local Corporate Social Responsibility Reporting: A Case Study of a Multinational Corporation Subsidiary Operating in Egypt

Invitation

We would like to invite you to take part in a research study.

Before you decide if you would like to participate take the time to read the following information carefully and, if you wish, discuss it with others such as your family, friends or colleagues.

Please ask a member of the research team, whose contact details can be found at the end of this information sheet, if there is anything that is not clear or if you would like more information before you make your decision.

What is the purpose of the study?

The study aims to shed light on global and local CSR reporting practices. The study is primarily looking into the global and local CSR reporting practices through an MNC subsidiary operating in Egypt. The aim of the study is to explore how practices from the local context (through Egypt subsidiary) flow back to corporate headquarters and may become part of the global (headquarters) CSR reporting practices.

Why have I been chosen?

You have been invited to take part in the study because of your role in the company, and how it relates to CSR reporting practices carried out by the company. Your work experience in the company in relation to CSR activities would provide invaluable insights into the CSR reporting practices at the company, which this study is aiming to explore.

What will happen to me if I take part?

You will be invited to take part in an interview. Each interview is expected to last between 30 to 45 minutes. I will do my best effort to ensure the interview is as convenient as possible for you, in terms of timing, location, and atmosphere when it is conducted. The interviews are expected to take place on the company premises. However, if you prefer another location I will do my best effort to provide a suitable alternative place. Your interview will be held as a one-time session. However, I might ask for another brief interview (15-20 mins) if further information is needed.

If you choose to participate, you are still free to interrupt and terminate the interview, or withdraw your participation at any time without having to qualify your reasons for doing so and without any penalty or notifying your company. Questions given to you are not subject to yes or no answers, they are actually made to bring a discussion. Nevertheless, you may choose not 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 (please see below).

During the interview, I will be asking you to share your opinion and experiences with regards to:

5. Your role in the company, and how it relates to CSR reporting.
6. CSR reporting practices carried out by the company more generally.
7. Influences on CSR reporting practices, whether locally or from corporate headquarters.
8. Possible challenges or goals that might exist due to CSR reporting practices.

I will specifically look at CSR reporting practices relating to projects undertaken under the 7 SDG that your company has selected to base CSR projects on.

How will the conversation during the interview be recorded and the information I provide managed?

With your permission, we will audio record the interview and take notes. The recording will be typed into a document (transcribed) by me. This process will involve removing any information which could be used to identify individuals e.g. names, locations, etc.

We will ensure that anything you have told us that is included in the reporting of the study will be anonymous. **You will be offered the opportunity to review the transcript of the interview to check the validity and accuracy of the representation of your opinion and experience. Everything you want to change, will be changed.**

Of course, you are free not to answer questions that are asked without giving a reason.

Do I have to take part?

No. It is up to you to decide whether or not you wish to take part.

If you do decide to participate, you will be asked to sign and date a consent form. You will still be free to withdraw from the study at a later stage without giving a reason.

Will my taking part in this study be kept confidential?

Yes. A code will be attached to all the data you provide to maintain confidentiality. **However, this will not be guaranteed at the company level as you will be asked by them whether you want to participate in this study.**

Your personal data (name and contact details) will only be used if the researchers need to contact you to arrange study visits or collect data by phone. Analysis of your data will be undertaken using coded data.

The data we collect will be stored in a secure document store (paper records) or electronically on a secure encrypted mobile device, password protected computer server or secure cloud storage device.

To ensure the quality of the research, Aston University may need to access your data to check that the data has been recorded accurately. If this is required, your personal data will be treated confidentially by the individuals accessing your data.

What are the possible benefits of taking part?

While there are no direct benefits to you of taking part in this study. Nevertheless, the data gained from your participation and based on your opinion may contribute towards enhancing and informing CSR reporting practices on both the local (Egypt) and global levels.

What are the possible risks and burdens of taking part?

The obvious risks would be that your identity would somehow be exposed, **specifically at the company level**. Rest assured that your name, personal information, and job title will be anonymised. Also, you will be chosen out of a bigger pool of employees in the same department, in an effort to make sure your identity could not be traced. **In addition, you will be offered to review your anonymised interview responses transcripts and approve what I am able to use it in the study or not. This will further reduce the aforementioned risk.**

Moreover, this interview is designed to reduce any discomfort to yourself. However, if discussing your experiences may cause you discomfort, you may request a break or to terminate the interview and withdraw from the research.

What will happen to the results of the study?

The primary use of the results of the study will be used in Muhammed Mahmoud PhD thesis. The results of this study may be published in scientific journals and/or presented at conferences. If the results of the study are published, your identity will remain confidential.

A lay summary of the results of the study will be available for participants when the study has been completed and the researchers will ask if you would like to receive a copy.

The report of the research is estimated to be published once all requirements set by the University have been fulfilled by April 2021. It may be made accessible to the researcher, supervisors, examiners, and 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.

Expenses and payments

Since the interviews are planned to take place on the company premises and with permission from the management, the study will not involve any expenses or payments.

Who is funding the research?

This research is not funded.

Who is organising this study and acting as data controller for the study?

Aston University is organising this study and acting as data controller for the study. You can find out more about how we use your information in appendix A.

Who has reviewed the study?

This study was given a favourable ethical opinion by the University Research Ethics Committee, Aston University.

What if I have a concern about my participation in the study?

If you have any concerns about your participation in this study, please speak to the research team and they will do their best to answer your questions. Contact details can be found at the end of this information sheet.

If the research team are unable to address your concerns or you wish to make a complaint about how the study is being conducted you should contact the Aston University Research Integrity Office at research_governance@aston.ac.uk or telephone 0121 204 3000 .

What if I want to withdraw from the study later?

If you decide to withdraw after your interview, and upon your written request by email, any relevant information you have shared will not be included in the study and will be deleted.

Research Team

Researcher

Muhammed Mahmoud

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Thank you for taking the time to read this information sheet. If you have any questions regarding the study please don't hesitate to ask one of the research team.

Date: 9 April 2020.

Appendix F. Participant Information Sheet (Observations)

Global and Local Corporate Social Responsibility Reporting: A Case Study of a Multinational Corporation Subsidiary Operating in Egypt

Invitation

We would like to invite you to take part in a research study.

Before you decide if you would like to participate take the time to read the following information carefully and, if you wish, discuss it with others such as your family, friends or colleagues.

Please ask a member of the research team, whose contact details can be found at the end of this information sheet, if there is anything that is not clear or if you would like more information before you make your decision.

What is the purpose of the study?

The study aims to shed light on global and local CSR reporting practices. The study is primarily looking into the global and local CSR reporting practices through an MNC subsidiary operating in Egypt. The aim of the study is to explore how practices from the local context (through Egypt subsidiary) flow back to corporate headquarters and may become part of the global (headquarters) CSR reporting practices.

Why have I been chosen?

You have been invited to take part in the study because of your role in the company, and how it relates to CSR reporting practices carried out by the company. Your work experience in the company in relation to CSR activities would provide invaluable insights into the CSR reporting practices at the company, which this study is aiming to explore.

What will happen to me if I take part?

I will be observing a meeting in which you participate. I will ask no questions during the meeting and only attend it. My intention is to examine the goings on in the meeting. Only notes will be taken of the decisions made in the meeting, the arguments put forward in favour and against the decision, and possible alternatives that were discussed. I will only take notes of decisions relating to CSR reporting practices. I will not write down literal quotes or indicate who said what.

If you choose to participate, you are still free to withdraw your participation at any time without having to qualify your reasons for doing so and without any penalty or notifying your company. If you decide to withdraw, upon your request, no information exchanged in the meeting will 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 (please see below).

How will the conversation during the meeting be recorded and the information I provide managed?

With your permission, I will only take notes.

Do I have to take part?

No. It is up to you to decide whether or not you wish to take part.

If you do decide to participate, you will be asked to sign and date a consent form. You will still be free to withdraw from the study at a later stage without giving a reason.

Will my taking part in this study be kept confidential?

Yes. A code will be attached to all the data provided to maintain confidentiality. **However, this will not be guaranteed at the company level as you will be asked by them whether you want to participate in this study.**

Your personal data (name and contact details) will only be used if the researchers need to contact you to arrange study visits or collect data by phone. Analysis of your data will be undertaken using coded data.

The data we collect will be stored in a secure document store (paper records) or electronically on a secure encrypted mobile device, password protected computer server or secure cloud storage device.

To ensure the quality of the research, Aston University may need to access your data to check that the data has been recorded accurately. If this is required, your personal data will be treated confidentially by the individuals accessing your data.

What are the possible benefits of taking part?

While there are no direct benefits to you of taking part in this study. Nevertheless, the data gained from your participation and based on your opinion may contribute towards enhancing and informing CSR reporting practices on both the local (Egypt) and global levels.

What are the possible risks and burdens of taking part?

The obvious risks would be that your identity would somehow be exposed, **specifically at the company level**. Rest assured that your name, personal information, and job title will be anonymised. **In addition, you will be offered to review my notes and approve what I am able to use it in the study or not. This will further reduce the aforementioned risk.**

What will happen to the results of the study?

The primary use of the results of the study will be used in Muhammed Mahmoud PhD thesis. The results of this study may be published in scientific journals and/or presented at conferences. If the results of the study are published, your identity will remain confidential.

A lay summary of the results of the study will be available for participants when the study has been completed and the researchers will ask if you would like to receive a copy.

The report of the research is estimated to be published once all requirements set by the University have been fulfilled by April 2021. It may be made accessible to the researcher, supervisors, examiners, and 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.

Expenses and payments

Since the meetings are planned to take place on the company premises and with permission from the management, the study will not involve any expenses or payments.

Who is funding the research?

This research is not funded.

Who is organising this study and acting as data controller for the study?

Aston University is organising this study and acting as data controller for the study. You can find out more about how we use your information in appendix A.

Who has reviewed the study?

This study was given a favourable ethical opinion by the University Research Ethics Committee, Aston University.

What if I have a concern about my participation in the study?

If you have any concerns about your participation in this study, please speak to the research team and they will do their best to answer your questions. Contact details can be found at the end of this information sheet.

If the research team are unable to address your concerns or you wish to make a complaint about how the study is being conducted you should contact the Aston University Research Integrity Office at research_governance@aston.ac.uk or telephone 0121 204 3000.

What if I want to withdraw from the study later?

My notes will be circulated to everyone who attended the meeting and they will be asked if they are happy that they are an accurate reflection of what happened in the meeting. If no comments are received within a set timeframe of two weeks, the notes will be included in the research.



**Research Team
Researcher**

Muhammed Mahmoud

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Thank you for taking the time to read this information sheet. If you have any questions regarding the study please don't hesitate to ask one of the research team.

Appendix G. Observation Consent form

Global and Local Corporate Social Responsibility Reporting: A Case Study of a Multinational Corporation Subsidiary Operating in Egypt

Muhammad Mahmoud

PhD Student

E-Mail: [REDACTED]

Phone: [REDACTED]

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

Please initial boxes

I confirm that I have read and understand the Participant information sheet (V1, 20200409) for the above study and have had the opportunity to ask questions.

I understand that my participation is voluntary and that I am free to withdraw at any time, without giving reason and without my legal rights being affected.

I agree to my personal data and data relating to me collected during the study being processed as described in the Participant Information Sheet.

I agree to observation during meetings and to anonymised quotes from me being used in publications resulting from the study.

I agree to take part in this study.

Name of Participant

Date

Signature

Name of Person receiving consent

Date

Signature