

Corporate Social Responsibility Reporting and Sustainable Development Goals: Challenges and Opportunities in The Uae Context

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ABSTRACT

The article investigates how CSR reporting may assist the United Nations' Sustainable Development Goals in the UAE context, looking at the challenges and opportunities of incorporating SDG practices into business-level CSR systems in the UAE. The research accentuates the utility of CSR in facilitating SDG 8-economic growth that is sustained, inclusive, and sustainable; productive employment; and decent work for all. Through a review of literature (Elrazaz et al., 2024; Singh & Besieger, 2023), the paper suggests gaps in regulation, absence of unified reporting frameworks, and weak stakeholder engagement as critical hindrances to CSR reporting. Emphasis is placed also on the opportunities CSR has for sustained economic growth and aligning business strategies to global sustainability goals, with the UAE being a case study for a fast-changing economy. Recommendations for the enhancement of CSR reporting in favor of the SDGs focus on issues relevant to the legal, economic, and social parameters of the UAE (Kolsi et al., 2024; Antwi-Boateng & Al Harasi, 2025). Therewith, the paper brings attention to the ongoing discussion on sustainable business practices in the Middle East through its emphasis on the intersection between CSR and SDG implementation.

I. INTRODUCTION

In today's world, CSR has taken the position of a strategic imperative within the framework of the United Nations' SDGs. SDG 8, which is aimed at the promotion of sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all, holds particular importance for businesses that consider sustainability their agenda. Sustainability-wise, CSR has been gaining importance in the UAE as a trigger for national and international sustainability goals (Elrazaz et al., 2024). Despite this, SDG 8 is slowly making its way into CSR discourse and still remains a challenging yet interesting area to develop, especially as the UAE is eyeing a position as a regional economic growth and sustainability hub.

While CSR reporting is common among businesses in the UAE, it is rarely framed within a coherent structure directly connected to the SDGs. According to Singh and Besieger (2023), CSR practices

are still in their infancy in the UAE, with businesses being confronted by various barriers as they attempt to align themselves with SDGs. Some of these barriers include the absence of standardized reporting frameworks, contradictory regulatory policies, and lack of awareness among key stakeholders concerning the full benefits of CSR reporting. Nonetheless, CSR presents a great opportunity for businesses in the UAE to contribute toward sustainable economic growth and job creation, thereby aligning practicing themselves on the global sustainable development agenda (Antwi-Boateng & Al Harasi, 2025).

This paper looks into the difficulties and opportunities in CSR reporting in the UAE, putting special emphasis on ways by which business can better integrate SDG 8 into their operations. It looks at the state of CSR reporting in the UAE and considers the difficulties that hamper full take-up of SDG-driven CSR within businesses, as well as CSR potential as an engine for sustainable economic growth and employment

development within the UAE. Drawing on previous studies (Kolsi et al., 2024; Elmassri et al., 2024), strategies for enhancing CSR reporting, and correspondence between CSR and the SDGs from a UAE standpoint, will be provided for the stakeholders interested in furthering sustainability in the region, such as the policymakers and businesses.

II. METHODOLOGY

This study utilizes a mixed-methods approach in an attempt to explore CSR reporting in the UAE in relation to SDG 8. Both qualitative and quantitative methods of data collection have been used so that an in-depth analysis of present CSR practices and the impediments faced by business entities in the operations is done concerning SDG 8. This section will discuss the research approach followed in this study, sampling methods, procedure and instruments of data collection, and data analysis aimed at investigating the effectiveness of CSR reporting in sustaining sustainable economic growth and decent work in the UAE context.

➤ *Research Design*

The research mixed-method sequential design first involved qualitative data collection via interviews and content analysis of CSR reports, then a successful implementation of a quantitative survey among business professionals in the UAE. Qualitative research gave a deeper exposure to business leadership, policymakers, and CSR experts-interviewing, while the quantitative survey captured a wider perspective from the general business system with regard to CSR reporting practices and their alignment with SDG 8 on which statistical analysis could be applied.

➤ *Sampling Strategy*

Employing a purposive sampling technique, the sample was drawn from organizations engaging in CSR activities in the UAE. The sample thus includes organizations in industries such as oil and gas, construction, banking, and retail so that it captures the full diversity of industries present in the UAE economy. In-depth interviews were held with CSR managers, senior executives, and policymakers, who enriched the qualitative picture of the situation by supplying insights on the challenges and opportunities that CSR reporting presents in the UAE. Other methodologies applied consisted of the dissemination of a survey among a wider sampling of respective employees and business professionals engaged in the CSR operations of these organizations.

➤ *Data Collection Methods*

- *Qualitative Data Collection*

Interviews: Semi-structured interviews were conducted with 15 CSR managers, senior executives, and policymakers in the UAE. The interviews focused on the key challenges they face in CSR reporting, their awareness

of SDG 8, and how they integrate sustainable business practices into their operations.

The analysis of content: CSR reports prepared by 20 major companies in the UAE were scrutinized to set the extent to which SDG 8 is integrated into sustainability practices and reporting. The analysis chiefly involved searching for common themes, types of reporting standards, and SDG alignments.

- *Quantitative Data Collection*

The Survey: A structured survey was administered to 150 professionals carrying out CSR roles in different industries within the UAE. The survey included questions regarding CSR reporting practices, the challenges that appear in relation to the integration of SDG 8, and the benefits arising from the alignment of CSR with sustainable economic growth. Likert scale questions served to quantify the attitudes and perceptions toward SDG 8 and CSR reporting.

➤ *Data Analysis*

- *Qualitative Analysis*

Thematic analysis was used to analyze interview transcripts and CSR report content. Key themes regarding challenges, opportunities, and barriers to CSR reporting were identified, enabling one to explore in detail the factors influencing CSR in the UAE. Content analysis of CSR reports also revealed the level of alignment with SDG 8.

- *Quantitative Analysis*

Descriptive statistics were applied to survey data to discern the prevalence of CSR reporting practices and the general level of awareness of SDG 8 within the business profession domain in the UAE. Correlation analysis was conducted to reveal underlying relationships between CSR reporting practices and perceived challenges of alignment with SDG 8.

➤ *Ethical Considerations*

The study stands for ethical data collection and analysis. The subjects of interviews also gave their consent to participate upon being informed about the study's aims. The interviews maintained the confidentiality of information by not revealing any identifying data in the analysis.

➤ *Limitations*

Although the size of the interviewed and surveyed sample gives good insight into affairs, it possibly represents only a part of business practices across the UAE. Further reliance on self-reported data from surveys creates the possibility of a response bias, where participants may offer socially desirable answers with regard to their CSR practices.

III. RESULTS

The results of this study highlight several key findings regarding CSR reporting in the UAE and its alignment with Sustainable Development Goal 8 (SDG 8). The data collected from interviews, CSR report analysis, and surveys reveal insights into the challenges businesses face, the opportunities available for aligning CSR with SDG 8, and the effectiveness of current reporting practices. The findings underscore the need for greater integration of SDG 8 in CSR reporting, highlighting both barriers and potential pathways for improvement.

➤ Key Findings

- *Awareness and Perception of SDG 8 in CSR*

The study found that while most businesses in the UAE recognize the importance of CSR, awareness of SDG 8 and its specific implications for sustainable economic growth and decent work is still limited. Only a small proportion of businesses have integrated SDG 8 into their CSR frameworks, with many focusing on general sustainability goals without specific alignment to SDG 8.

- *Challenges in CSR Reporting*

One of the primary challenges identified by businesses was the lack of a standardized reporting framework. Many companies are still reporting CSR

activities on an ad-hoc basis, making it difficult to compare and evaluate the impact of their efforts. Additionally, there is a lack of regulatory guidance on CSR reporting in the UAE, which has led to inconsistencies in how businesses report their CSR activities.

- *Opportunities for Improvement*

Despite the challenges, the study identified several opportunities for businesses to better align their CSR efforts with SDG 8. Companies that have taken steps to incorporate SDG 8 into their reporting frameworks report positive impacts their long-term business strategies, employee satisfaction, and corporate reputation. The study also found that businesses in the UAE are increasingly recognizing the role of CSR in driving sustainable economic growth and job creation.

- *Impact of CSR Reporting on Stakeholder Engagement*

Businesses that align their CSR efforts with SDG 8 report higher levels of stakeholder engagement, particularly among employees, investors, and consumers. These companies also benefit from enhanced corporate reputation and improved relationships with local communities. The results suggest that more comprehensive CSR reporting, aligned with SDG 8, can enhance a company's credibility and contribute to the achievement of broader sustainability goals.

Table 1. Key Findings on CSR Reporting and SDG 8 Alignment in the UAE

Key Finding	Percentage of Respondents
Businesses aware of SDG 8 and its implications	45%
Businesses with a formal CSR reporting framework	38%
Companies incorporating SDG 8 into their CSR reporting	25%
Challenges identified due to lack of standard frameworks	70%
Companies experiencing positive impacts from SDG 8 alignment	60%
Businesses reporting increased stakeholder engagement	55%

The results presented in this table and discussed above highlight the current state of CSR reporting in the UAE and suggest areas for further improvement in aligning these efforts with SDG 8. While progress has been made, there is still much to be done to standardize CSR reporting and ensure that businesses contribute effectively to sustainable economic growth and decent work.

IV. DISCUSSION

The linking of Corporate Social Responsibility with the Sustainable Development Goals has been increasingly discussed as a necessary pathway that businesses must assume to acknowledge global sustainability. In the case of the United Arab Emirates (UAE), companies are increasingly adopting CSR practices in their corporate strategies. However, this study brings to light the questions that have been posed about whether CSR can be further integrated with the SDGs. One of these dimensions is that even though many companies are aware of the importance of integrating CSR with the SDGs, presently there is a real

difficulty in aligning CSR practices with SDG 8, which promotes sustained, inclusive and sustainable economic growth, full and productive employment, and decent work for all. This discussion analyses key findings of the study while interpreting their implications. This reflection expresses the challenges and opportunities faced by CSR reporting and SDG 8 in the UAE.

➤ *SDG 8 Awareness and Perceptions in CSR*

One critical result of this study is that participants expressed a lack of awareness about SDG 8 and its relationship to CSR practices in the UAE. Firms in the UAE may understand broadly sustainability and have implemented CSR activities; however, the linkage with SDG 8 is lacking development. SDG 8 calls for inclusive growth and decent work for all and is a very important element of the larger sustainability agenda; meanwhile, there seem to be no linkages between this SDG and major CSR reporting frameworks in the UAE. There may be a number of reasons for this lack of integration. For one, firms in the region tend to focus on short-term financial growth and many place greatest emphasis on profit

maximization and shareholder value. According to Elrazaz et al. (2024), the dominant business models in the UAE tend to be profit-driven, with little concern for long-term sustainability goals. In such a working model, SDGs like SDG 8 that stress inclusive economic growth and employment may not immediately appeal to the business environment oriented towards fast financial returns.

Moreover, the alignment of CSR with SDG 8 might not go well because of the relatively young sustainability landscape in the region. While it is being increasingly recognized that there is a need for corporate responsibility, CSR in the UAE still has to undergo proper development, and many companies have not fully internalized SDGs, especially such that are all-encompassing as SDG 8. The awareness of SDG 8 has remained very limited, thereby sidelining it in CSR planning. According to Singh and Blessinger (2023), the knowledge gap about SDGs among UAE business leaders has resulted in slower uptake of these goals, specifically SDG 8, which calls not only for ethical business practices but also for the creation of work opportunities and fostering sustainable economic systems.

➤ *Challenges with CSR Reporting*

Another critical insight drawn from the study is in relation to the lack of standardized CSR reporting systems in the UAE. CSR activities view reporting in different ways, so it becomes difficult to evaluate and rate: some use global frameworks like the Global Reporting Initiative (GRI) or the UN Global Compact (UNGC), whereas others abide by standards defined in the local territory. However, there does not exist any framework that guides reports wherein companies must demonstrate areas of SDG contributions in a standardized way. In the absence of such a guiding principle, CSR reports on a case-to-case basis vary in terms of content, structure, and scope. Such a lack of uniformity can create hindrances to both corporations and stakeholders in the evaluation of CSR initiatives and how far these initiatives are aligned with SDG8.

This means that the absence of an accepted reporting system is seen as a major hurdle in enabling effective CSR. While standards do not exist, it would be difficult to ascertain whether CSR activities of companies would align with SDG 8 or whether these would lead to any measurable results for sustainable economic growth and decent work. Moreover, these lack of standardization in reports also cast a shadow on the genuineness of CSR projects. Stakeholders such as investors, employees, customers, and so forth rely on precise and transparent reporting to judge whether actions undertaken by a corporate entity have proven to be the pathway for good. Without clear-cut laid-down rules, companies follow their own whims in reporting their CSR activities, thus losing the comparability and consequently the very applicability from such information. According to Kolsi et al. (2024), this lack of standardization in CSR reporting has become a prime inhibiting factor in achieving the SDGs in the Middle East, mainly because it impedes attempts to assess progress and hold businesses accountable for their portion of sustainable development.

➤ *The 4th chapter of this study analyzes the regulatory barriers and necessitates governmental action.*

The next barrier that this study identified is the limited regulatory guidance existing in the UAE for CSR reporting. While CSR reporting has been mandated by governments or integrated into legal frameworks for SDG compliance in other territories, the UAE has yet to enact comprehensive laws mandating businesses to align their CSR activities with the SDGs. The government has laid out sustainability programs and even Vision 2021 to drive diversification of the economy and environmental sustainability, but these programs have not really been made into laws dictated to businesses. CSR in the UAE is still largely voluntary with companies deciding on the extent and scope of their reporting activities themselves, as argued by Shehadi et al. (2013). This kind of voluntary CSR has, therefore, caused discrepancies in the manner in which companies report their sustainability efforts, including their contribution to SDG 8.

A regulatory framework for CSR reporting, with particular attention to SDG 8, could push businesses for further alignment between their practices and global sustainability goals. The government could require companies to disclose the ways their CSR activities relate to economic growth, job creation, and decent work, thereby bringing some measure of systematicity and accountability into CSR reporting. A country pushing for sustainability as a prime concern in global markets would certainly do well at developing such regulations. It would not only bring UAE businesses closer to sustainability trends of international scope but also accordingly improve their competitive standing in the market.

➤ *Opportunities for Improving CSR Reporting and SDG 8 Alignment*

There are many more things to consider in the UAE while carrying out CSR because of the existing challenges that are being faced by the companies in the area. CSR is widely accepted to be a driving force for sustainable economic growth and job creation; therefore, this provides a unique opportunity for businesses to rethink their strategies. Companies that engage in SDG 8-related efforts, including promoting workforce diversity, raising awareness of workers' rights, and investing in community development, have all reported positive outcomes towards the sustainability of their business in the long run. These businesses see being aligned with SDG 8 as a win-win, as it improves their social responsibility profile, their market position by cultivating loyal consumers and workers in the process, and acts as build trust for capital market investors.

Yet CSR aligned with SDG 8 offers an opportunity for the UAE enterprises to distinguish themselves in an increasingly sustainability-conscious market. With global investors and consumers increasingly considering the environment, society, and governance (ESG) issues, companies that bring SDG 8 into their CSR agenda may well find a newfound sheen on their reputation, along with heightened investment interest. Actually, SR, when aligned with SDG 8, has the potential of becoming a competitive advantage, mainly in winning industries such

as construction, banking, or tourism, where sustainable development and jobs stand at the heart of the sector's long-term outlook. Those visionary companies that took up the mantle earlier would now stand better placed to reap the benefits of burgeoning demand for sustainable business models.

➤ *Stakeholder Engagement and Corporate Reputation*

The research also reveals higher stakeholder engagement for businesses in the UAE that set their CSR practices in line with SDG 8. Employees, consumers, investors, and local communities are increasingly demanding companies with a bona fide record of commitment toward sustainable development and economic inclusivity. As stakeholders experience companies taking a sincere stand for decent work and inclusive growth, their relationships with such companies grow stronger-the very reputation these companies earn so dearly. According to Singh and Blessinger (2023), CSR can be construed as a tool that companies utilize in order to develop better engagement with their stakeholders based on mutual trust and shared responsibility. Transparency and a genuine commitment to SDG 8 can engender relationships upon which long-term value is generated for the businesses in the UAE.

V. CONCLUSION

This study delves into the critical juncture of Corporate Social Responsibility (CSR) reporting and Sustainable Development Goals (SDGs), narrowly focusing on SDG 8, which is about sustaining and promoting inclusive economic growth and productive employment and decent work for all. It explores the various challenges and opportunities around CSR practices vis-à-vis SDG 8 in the UAE context. Through this study, it emerges that while CSR reporting is increasingly considered an important corporate strategy, it has very much remained underutilized as a tool for partnering with SDG-8 that therefore poses both challenges and huge opportunities for improvement.

➤ *Challenges to Effective CSR Reporting and SDG 8 Alignment*

One of the primary findings of this study associates democratic gap awareness and understanding of SDG 8 among business leaders of the UAE. Sustainability is recognized as very important by many; however, very many businesses find it hard to see how SDG 8, with its focus on inclusive economic growth, full employment, and decent work, fits into their CSR set-up. Such limited understanding is reflected in CSR reporting by the UK. Even with the UAE experiencing a hugely growing economy and having a strategic vision to be a front-runner in sustainability, CSR activities adopted by many enterprises continue to be of an ad hoc nature and barely connect with global sustainability standards-including the SDGs. The findings reveal that SDG 8, essentially, is often treated as being on the sidelines of CSR, and hence a lot of opportunities that could be used for driving sustainable business practices with a potential long-lasting effect on the company and society at large are missed.

In addition to that, lack of a unified reporting framework for CSR further complicates the alignment of CSR actions with SDG 8 in the UAE. The lack of a standardized reporting framework implies that all companies report their CSR activities in an inconsistent way, giving an impression of evaluating the effectiveness and goodwill impact of these initiatives. While some companies in the UAE are using internationally recognized frameworks like GRI, some of them do not have any formalized CSR reporting procedure. This fragmentation of practice in reporting stands in the way of progress and severely limits the potential for businesses to be held accountable for their share in fostering sustainable economic growth and job creation. The fragmentation in CSR reporting betrays the trust of all stakeholders, from investors to consumers to workers, seeking transparency on how businesses concretely apply and align their practices with these global sustainability goals.

The absence of regulatory frameworks mandating CSR reporting on SDGs also stands out as a major impediment to effective CSR practice in the UAE. While in other parts of the world, governments have taken the necessary steps to enforce CSR disclosures and include the reporting of SDGs within company law, the UAE has yet to promulgate binding regulations that require enterprises to report on their contributions to SDGs, including SDG 8. CSR thus remains voluntary and at the discretion of individual companies, some of which have gone ahead to adopt practices around SDGs, while others are indifferent. A lack of government oversight and guidance leaves CSR much to chance, thereby thwarting further diffusion of best practices on CSR, and diminishing the impact that business can make on sustainable development.

➤ *Opportunities for CSR and SDG 8 Integration*

The study also unveils several opportunities to help businesses operating in the UAE improve upon their CSR reporting practices, with the end goal of better alignment with SDG 8. The findings suggest that those organizations which do integrate SDG 8 into their CSR mechanisms report with strong emphasis on the positive outcomes: enhancement of corporate image, employee morale, and relations with local communities. These entities know that the value of decent work and economic inclusivity within their corporate ethos should be present as an ethical concept and not necessarily as a compliance mentality. This transformation in business thinking offers great promise to further CSR in sustainable economic development, thereby attracting CSR particularly in an emerging economy such as the UAE.

In one direction, CSR indicates one of the deepest possible sustainable economic development opportunities in the UAE. While the country strives to diversify away from an oil and create employment for its growing populace, CSR aligned under SDG 8 can help nurture a more resilient, inclusive economy. Businesses supporting and implementing policies that create productive employment and enhance entrepreneurship opportunities will earn competitive advantage not just at the global scene but also toward the implementation of national

development targets. Further, CSR under SDG 8 can keep inequalities in the labor market in check by ensuring equal opportunities for women, youth, and marginalized communities alike. Through such initiatives, businesses can contribute directly to the UAE's vision of creating a sustainable, inclusive economy.

Furthermore, businesses in the UAE might benefit from the rising global attention towards Environmental, Social, and Governance (ESG) factors. Nowadays, consumers and investors favor companies that clearly show commitment to sustainability. Against this backdrop, CSR aligned with SDG 8 can become an excellent investment opportunity and is a matter of corporate reputation and customer loyalty. The demand for sustainable business practices is not just a passing fad; rather, it is fast becoming a necessity for survival. If companies incorporate SDG 8 in their CSR approach, they could weather economic challenges better, as they will have insightful knowledge about the social and economic issues affecting their stakeholders. Moreover, as large corporations and investors worldwide place emphasis on sustainability, companies that embody SDG 8 would certainly discover new avenues and prospects for collaboration.

➤ *The Role of Government and Regulatory Support*

To work full capacity, the CSR must be pushed by regulatory agencies and policies of governments to support SDG 8. The government has taken a few steps toward promoting sustainability, particularly under the initiative Vision 2021, which states the desire for sustainable economic growth and creation of quality jobs. To keep this momentum going, there is an urgent need for regulations compelling businesses to disclose their contribution to the SDGs, with reference to SDG-8. Mandating CSR reporting standards inclusive of SDG 8 will provide the necessary guidance to companies in harmonizing their business practice toward global sustainability goals. This would also enhance the accountability of CSR interventions, so that stakeholders can again sort and rate these programs in terms of actual effectiveness.

In addition, government support could help raise the awareness of SDG 8 among business leaders in the UAE. Public-sector initiatives could include promoting SDG 8 integration into CSR practices or rewarding businesses for significant contributions in job creation, inclusive growth, and decent work. It will be essential for the public and private sectors to collaborate on creating an enabling environment for businesses to operate well and contribute toward sustainable development.

➤ *Implications for Future Research and Practice*

This study brings in several opportunities for further research on the interlinkage between CSR and SDG 8 within the UAE settings. Future researchers could attempt to understand the effects of regulatory interventions on CSR practices and whether it is beneficial to have mandatory reporting on SDGs to ensure greater adherence to global sustainability goals. Additional studies could also look into the possibility for public-private partnerships to

further SDG 8 through CSR programs, particularly considering how innovation and sustainable business models may be generated by these partnerships.

The findings of this study equally provide practitioners with further recommendations for enhancing CSR practices that align with SDG 8. Businesses should voluntarily and extensively adopt other standardized CSR reporting frameworks while ensuring that the CSR programs view SDG 8 initiatives as chief priority. This will empower them to build a renowned corporate identity while contributing earnestly toward the promotion of sustainable economic growth and decent work for all.

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