

Assessing the Maturity of Corporate Social Responsibility Practices: An Applied Study on Telecom Companies in KSA

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Abstract – Corporation social responsibility (CSR) practices are, nowadays, inescapable and more needed than ever considering the growing environmental institutional requirements as well as performance indicators that are increasingly including CSR issues to evaluate companies. CSR should not be considered as cost center, it is a vital source of company value and reputation. Actually, companies operating in KSA are not an exception of this CSR matter. This paper aims mainly to evaluate and analyze the maturity of CSR practices through an empirical study for Telecom companies in KSA, namely STC, Zain and Mobily. From a deep literature review, four main CSR practices have been identified, namely: economic, ethical, legal and philanthropic practices. A questionnaire has been developed to test and validate research hypothesis. The results show a high level of CSR practices, except for the philanthropic practices.

Keywords – Corporate Social Responsibility, Carroll's Model, Practices maturity, telecom sector.

1. Introduction

The traditional view of companies was critical for the social concept and many researchers such as Levitt (1958) and Friedman (1967) argued that the ultimate objective of companies is to maximize profit

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and social issues are not the concern of businesspeople. However, most adversaries of companies' social activities have been basically economists [1]. Unlike the traditional vision, the social dimension, and more particularly adopting effective CSR practices, seems to be the current tendency of companies due to its various benefits and advantages, namely financial and non-financial performance. Nowadays, corporate social responsibility (CSR) issues are still attracting the attention of researchers and corporate professionals as well as CSR research are still providing guidance for enterprises to undertake social responsibility [2].

Actually, examples of businesses seeking to improve society, the community, or particular stakeholder groups may be traced back hundreds of years [3], [1]. Also, the concept of corporate social responsibility (CSR) has experienced many stages of evolution since the 1950s. Nowadays, the CSR is integrating more and more notion of citizenship and sustainability where sustainability points to the enterprises' ability of using natural resource rationally and eliminating harmful impacts on society while citizenship refers to the corporate behavior to integrate society values, benefiting both companies and community [4]. In the same context, the literature review shows that the topic of CSR and its direct and indirect impact on companies' performance represents an issue that is still written extensively, such as the work of Broadstock et al. [5], who tried to study the relationship type between ESG (Environmental, Social, Governance) policy adoption and firms' innovation capacity. The results show an "indirect value-creation" under which firms with CSR practices, namely ESG policy adoption, initially enhances their ability to pursue innovation activities and, then, eventually affects positively their value creation and financial/operational performance. Some other researchers, such as Abdelfattah & Aboud [6], examined the relationship between tax avoidance, corporate governance, and corporate social responsibility (CSR) disclosure. They investigated the effect of CSR on stock market returns, too. These researchers came up with robust

new evidence by which corporate tax avoidance is positively associated with CSR disclosure as well as companies showing higher CSR disclosures have greater stock returns, concluding that CSR is value-enhancing. In the same context, some researchers, such as Zhang & Cui [2] dealt with the debate existing about whether the relationship between CSR and enterprise value is contradictory or interdependent. Having seen all the benefits of CSR adoption, some researchers went to broaden the understanding and investigate the factors influencing the CSR fulfillment such as Wan et al. [7], who tried to examine whether embracing an integrity culture (as internal factor) affects the performance of corporate social responsibility (CSR) for firms. The empirical findings show that corporate integrity culture influence strongly and positively the CSR performance. In the same context, some other studies dealt with the impact of external factors on CSR performance such the one provided by Ucar & Staer [8] who studied the impact of local corruption on corporate social responsibility (CSR). The results demonstrate that companies operating in areas characterized by high corruption rates have lower levels of CSR scores.

The Saudi Arabia vision for 2030 focuses to establish, for economic organizations, a kind of commitment towards society for its development and prosperity, and to achieve people's well-being. One of the first measures taken to leverage social responsibility is the establishment of the National Commission for Social Responsibility, which aims to regulate corporate social responsibility, develop strategies to stimulate and motivate companies to perform their social responsibility, and develop corporate social responsibility performance as well as its related mechanisms. Moreover, the Ministry of Labor and Social Development launched, in 2019, several initiatives to leverage social responsibility in both public and private sectors. This paper focuses on how telecom companies operating in KSA: STC, Zain and Mobily engage in corporate social responsibility (CSR), what is their level of maturity. Going from this objective, the research question could be crystalized as follows: **What is the extent to which social responsibility practices within telecom companies operating in KSA are mature?** In other words, this paper aims to evaluate to which extent telecom companies adopt social responsibility practices, namely economic, legal, ethical and philanthropic responsibility practices. The main question could be declined into some sub-questions such as: What are the different dimensions of CSR and their respective practices? Do these CSR practices attract the attention of responsible at the same level? or, Does the importance of CSR

practices adoption change according to the CSR dimension?

To answer all these research questions, this paper has been structured as follows: First, the authors will highlight the concept of corporate social responsibility and its benefits for all shareholders as well as discussing the different CSR dimensions and its related practices, namely economic, legal, ethical and philanthropic responsibilities. Then, the conceptual framework, research model and hypothesis will be presented. Afterwards, the methodology used will be explained, namely, the research method adopted, the measurement scales developed, the sample selected as well as validity and reliability test results. At the end, the results of hypothesis testing and its related discussion will be presented. Also, a global evaluation of telecom companies regarding their maturity of adopting CSR practices will be provided.

2. Literature Review

Corporate Social responsibility: An overview

The concept of corporate social responsibility (CSR) has experienced many stages of evolution since the 1950s, starting by (1) the ethical perspective, (2) the proliferation and prosperity stage, (3) "Chrysalis or transitional" stage, (4) business oriented CSR stage, and finally (5) citizenship and sustainability stage in the new millennium [9], [4]. Actually, the emergence of social responsibility concept was opposed and largely criticized by the traditional vision that prevailed for a long time by many economists. This reductionist vision was considering the company as a profit center and that social issues are not the concern of business people [1].

For the first stage (from 50s to 60s), the CSR concept was relatively general, the ethical orientation refers to the fact that companies ought to do goodness for society. According to Bowen [10], the CSR is defined as companies' commitment towards society beyond own business interests such as serving public expectations, fostering socio-economic welfare, etc. For the prosperity stage, the CSR concept started to get more details, differentiation and diversity through including various groups under its target. In this period, the CSR is seen as all the practices are taking into account the interests of all stakeholders such as: realizing faire among employees, building long-term relationships with suppliers, taking into account local community and nation, contribution in economic growth, job opportunities, environmental protection, building trust with customers, volunteerism, good neighborliness [11]. It is to say that all these CSR

practices mentioned before are being cited till now. The 1980s was characterized by “Chrysalis” stage which represents the transitional stage of CSR concept from ethical to business orientation especially with the emergence of “Stakeholders theory” by Edward Friedman in (1984). This theory argues that the corporate performance is conditioned by its ability to treat its stakeholders: Stockholders, employees, customers, communities, etc. This theory motivated the managers to articulate business strategy around CSR issues [12]. The fourth stage lasted approximately from 1990s to early 2000s. This stage emphasized the fact that the CSR should be declined and incorporated into the strategic management in order to get long-term benefits through adding more value to stakeholders [13]. To do this, many models dealing with CSR strategy have been provided to show its positive effect on improving value and image as well as enhancing financial performance and competitive advantage. For the last stage, the notion of citizenship and sustainability are more and more included in the CSR concept. Sustainability refers to the enterprises’ ability of using natural resource rationally and eliminating harmful impacts on society while citizenship points out to the corporate behavior to integrate society values, benefiting both employees and community [4]. In this context, the CSR is defined as corporate citizenship by which a company leads pro-social actions for society wellbeing and prosperity [14]. Some other definitions stressed out even the responsibility of the enterprise to make the stakeholders socially oriented. In this context, the CSR requires enterprises not only to satisfy stakeholders’ expectations but also to constantly increase their awareness of issues related to the community and environment [15], [2].

Finally, it is to say that the CSR concept has been evolving over time and probably more aspects will be added to CSR definition after Coronas virus pandemic (2020). Also, making profits and being socially oriented have never been opposites, and that is why CSR is a vital and strategic weapon for the enterprises to ensure its future survival [2] [1]. According to the various benefits of adopting CSR approach, they could be synthesized in Table 1.

Table 1. Benefits of CSR

Beneficiaries	Benefit type	Authors
<i>Government</i>	Positive CSR behaviors reduce negative regulations and control exercised by government.	[16]
<i>Employees</i>	High awareness of CSR tend to have employees who exhibit higher levels of loyalty , creating an advantageous condition for enterprises to attract, retain and incentivize outstanding employees and thus increase enterprises’ productivity and profitability.	[17]
<i>Customers</i>	Active engagement in CSR helps enterprises attract highly sensitive customers and differentiate their products and services , thereby boosting customers’ willingness to purchase the products and services.	[18]
<i>Investors</i>	Active engagement in CSR activities helps enterprises attract investors with greater awareness of social responsibility and obtain more social capital and resources. In addition, enterprises that actively engage in CSR tend to receive more local tax exemptions or the privilege to use public facilities for free.	[19]

Source: Adopted from Zhang & Cui, (2020)

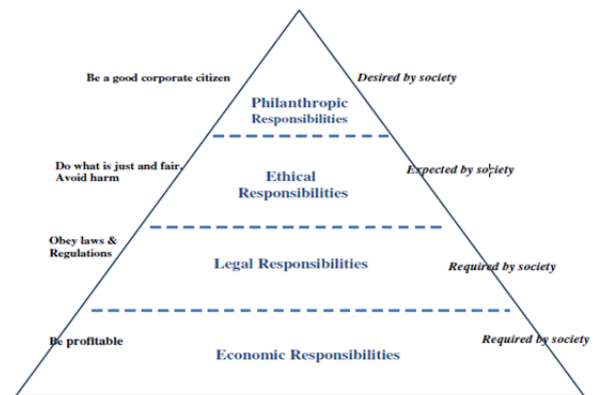
CSR Dimensions and Practices

Along with the fact that the CSR concept continues to grow in importance and impact, the literature also suggested that CSR consists of multiple dimensions and continues to broaden over time [20]. This multidimensionality has conducted researchers to develop and come up with many models and typologies to identify the most important dimensions that reflect the reality of social responsibility practices within companies. Carroll [12] proposed a

landmark pyramid consisting of four levels (See Figure 1 below): (1) Economic responsibilities that refer to the extent to which the company is profitable, (2) Legal responsibilities that reflect that extent to which the company is obedient to society laws. (3) Ethical responsibilities that point out to the extent to which the company does right things in a fair way and avoids harmful acts, (4) Philanthropic responsibilities that show that a company is a good citizen through the improving the quality of life and community wellbeing. Carroll's Model seems to be very interesting and got the attention of many academicians even to revise the model such as Visser [21] or to build on it to redesign a new one such as Nalban & Alkelabi [22], or to review the initial framework to emphasize some characteristics that were not taken into account before in the initial published model [1]. In the same line, Inoue & Lee [20] proposed a model encompassing five dimensions as follows: employee relations, product quality, community relations, environment, and diversity. Also, Rahman [9] attempted to identify all the CSR dimensions through analyzing all the definitions provided on CSR since its emergence, the research could enumerate ten (10) dimensions as follows: (1) Obligation to the society, (2) Stakeholders' involvement, (3) Improving the quality of life, (4) Economic development, (5) Ethical business practice, (6) Law abiding, (7) Voluntariness, (8) Human rights, (9) Protection of Environment, (10) Transparency & accountability.

For the present research, Carroll's model has been adopted to measure the CSR practices maturity for many reasons: First, Carroll's four-dimensional CSR has been successfully used for more than 30 years [4]. Also, corporate Social responsibility experts said that Carroll's pyramid is probably the most well-known model of CSR [21]. Furthermore, this model is continuously being cited and has reached over 11500 citations of the original article on Google Scholar (By June 2020). Actually, there is unanimity that Carroll's four dimensions of CSR, upon which the pyramid was established, have been adopted and mobilized by a number of theorist and empirical researchers [23]. Many other researchers such as Wood (1991) confirm this evidence and said that Carroll's four domains have "enjoyed wide popularity among Social Issues in Management". Lee [24] fits with the previous scholars and said that Carroll's model has become "one of the most widely cited articles in the field of business and society" [24]. After presenting all these researchers' opinions regarding Carroll's model, it seems that adopting this model for our research might make sense and be useful.

As seen above, Carroll's CSR pyramid model consists of four dimensions, namely the economic, legal, ethical, and discretionary (philanthropic) expectations that community and society have from organizations at a given point in time [1]. Figure 1 show these levels as follows:



Source: Carroll, (2016).

Figure 1. Carroll's CSR Pyramid of Corporate Social Responsibility dimensions

Conceptual Framework and Research Hypothesis

Carroll's typology is a reference model in Corporate Social Responsibility topic. For this reason, Carroll's Pyramid has been used to design the research model, formulate research hypothesis and develop research questionnaire.

Maturity of Economic Responsibility Practices

The most important commitment or responsibility for any company, whatever the activity sector is, towards a society is economic. This responsibility refers to the first logic traditional role behind the existence of any company. Actually, the relationship between a company and a society has reciprocal impact. On one hand, the society allows a company to be created and evolve and, in return, requires it to be sustainable in order to keep providing the society with goods and services that satisfy its needs and desires. On the other hand, the company could ensure its sustainability only when it provides products and services under a profitable condition through adding value and, then, making profits. These profits are necessary for business growth, benefit the owners and investors and convince them to reinvest them back. Definitely, this expansion of activity or economic responsibility would meet and satisfy new requirements for both stakeholders and shareholders such as creating jobs, paying taxes, introducing new products to the market, developing employees, satisfying customers, and getting more and more profits, etc. [25].

Measuring economic responsibility maturity could be done through the evaluation of many aspects reflecting the company sustainability level, especially in an environment which is more and more competitive, such as cost-effectiveness, profit-maximization, investments level, marketing strategies, quality services and customer satisfactions, product and services variety, intensity of sales points, responding to customer complaints, employees' productivity, etc. Also, it is to notice that the economic responsibility is a baseline requirement and a building block upon which are incumbent the other social responsibility dimensions, namely, legal, ethical and philanthropic activities. In other words, a non-sustainable and non-profitable business can never meet the other activities [26]. Telecom companies operating in KSA are supposed to be careful to the concept of business growth as well as stakeholders and shareholders' satisfaction and regarding this economic dimension, we posit that:

H1a: *Telecom companies operating in KSA have mature economic responsibility practices.*

Maturity of Legal Responsibility Practices

Legal responsibility practices are those that referring to the extent to which the company complies society laws and regulations when running its profitable business. In other words, companies should practice and perform their economic responsibilities while being consistent with the legal and institutional framework [25]. Actually, measuring legal responsibility maturity could be done through the evaluation of many aspects reflecting the company compliance level to laws and regulations such as: the willingness of managers about environmental laws, meeting legal standards for products and services, workforce diversity, internal policies preventing discrimination, fair compensation and promotion [25]. Telecom companies operating in KSA are supposed to comply with laws and regulations and conduct themselves as law-abiding corporate citizens and regarding this dimension, we hypothesize that:

H1b: *Telecom companies operating in KSA have mature legal responsibility practices.*

Maturity of Ethical Responsibility Practices

According to Carroll [1] laws are essential but not sufficient. Also, a society expects companies to operate and conduct their affaires through just and fair activities towards stakeholders. Assuming ethical responsibilities stipulate that the company respects all the practices and norms that comply with society ethics even though they are not codified into laws and regulations. In other words, an ethical-oriented

company behaves honestly even with the existence of loopholes in the law and regulations [25], [1]. Actually, measuring ethical responsibility maturity could be done through the evaluation of many aspects reflecting the company ethical level such as: the company ability to provide products and services that respect society values and culture and protect the environment, leading a fair competition, members following of professional standards, top managers willingness to monitor the company's potential negative impact on community, procedures in place to reduce employees misconduct at work, providing full and accurate information to all customers [26]. Telecom companies operating in KSA are supposed to be ethically oriented and regarding this dimension, we posit that:

H1c: *Telecom companies operating in KSA have mature ethical responsibility practices.*

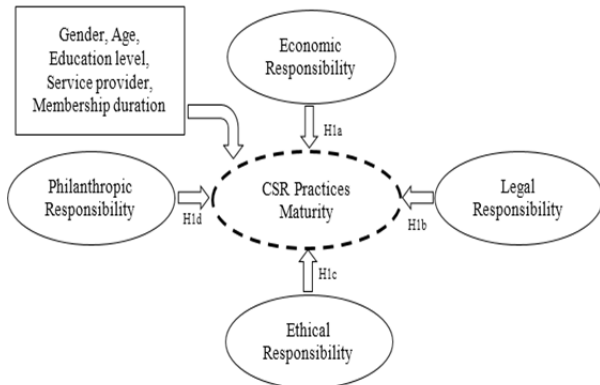
Maturity of Philanthropic Responsibility Practices

Philanthropic responsibility refers to all forms of giving and support to improve the society well-being such as giving gifts of monetary resources, supporting public investments, product and service donations, motivating employees and managers' volunteerism, community development and any other discretionary contribution to the stakeholder groups that constitute the community [1]. According to Lantos [27], there are two types of philanthropic responsibilities: the first type called Altruistic responsibility refers to all activities and responsibilities focused on improving the well-being of society while the second type, namely, strategic responsibility, points to all activities and philanthropic responsibilities focused on improving company's image and leading positive publicity. For Carroll [1], philanthropic activities could be achieved by supporting local or regional authorities, supporting social, cultural and/or sports activities as well as supporting a humanitarian cause. Maignan et al. [26] provides more aspects of philanthropic responsibility practices desired by the society such as the company inducement of employees to join civic organizations that support the community, adopting flexible organization that enables employees to better reconcile between work and personal life, giving adequate contributions to charities, putting in place a program to reduce waste, fostering partnership with schools, sports and cultural centers. Actually, telecom companies operating in KSA are supposed to be oriented towards philanthropic activities that improve the society well-being and regarding this economic dimension, we hypothesize that:

H1d: *Telecom companies operating in KSA have mature philanthropic responsibility practices.*

In summary, it is to say that economic and legal responsibilities are required by the society, the ethical responsibility is expected by society and philanthropic responsibility is desired by society. Also, a company should meet economic and legal expectations because they provide the basis for further ethical and philanthropic responsibilities [28], [12], [27].

Figure 02 summarizes all hypotheses mentioned above:



Source: Adopted from Carroll, (2016)

Figure 2. Research Model

3. Methodology

Descriptive and Analytical Research Method

As for the approach applied in this study, the descriptive approach seems to be more pertinent with the purpose of this study as the ultimate goal is to describe the fact of CSR practices maturity in telecom companies operating in Saudi Arabia. This descriptive analysis is based on a survey (a questionnaire) that has been developed to collect data about CSR dimensions besides telecom users. It is to say that this study is part of post-positivism paradigm that stipulates that the reality exists but it is partially accessible. This fact means that the development of research hypothesis and a questionnaire to test these latest could lead us partially to the reality of CSR practices maturity in Telecom companies. Also, the results achieved through this questionnaire could be the basis for further researches to confirm or deny them.

Measurement Scales Used

To test the research hypothesis of this study, a questionnaire based on the four major CSR dimensions has been designed using many related researches in the topic. Also, 28 items have been developed and a Likert 4 point scales has been used as shown in the following Table:

Table 2. Research questionnaire information

Dimensions	Items	Scales	Researches used
Economic responsibility practices	10 items	Likert 1-4	[26], [29], [25], [30], [1]
Legal responsibility practices	6 items	Likert 1-4	
Ethical responsibility practices	6 items	Likert 1-4	
Philanthropic responsibility practices	6 items	Likert 1-4	
Total des items	28		

Sampling

The study was conducted on a convenience sample of 206 individuals who use the products and services offered by the three studied companies. Table 3 shows the characteristics of the studied sample according to five dimensions: Gender, age, service provider, membership, and educational level.

Table 3. Descriptive Analysis of studied sample

	Gender		Age			Service Provider			Membership		Education Level					
	M	F	30>	31-45	45<	STC	Zain	Mob	1>	2-5	5<	SS	DS	BSC	MSR	PHD
N	167	39	49	113	44	173	12	21	15	34	157	35	18	121	26	6
%	81.1	18.9	23.8	54.9	21.4	84	6	10	7.3	16.5	76.2	17	8.7	58.7	12.6	3

Reliability & Validity Test

Reliability Test

Reliability refers to the extent to which a questionnaire produces the same results on repeated trials. Table 4 shows a significant consistency of all dimensions. Alpha Cronbach range from 0.898 to 0.930 for all CSR dimensions reflects a strong stability of the research tool.

Table 4. Reliability scores

CSR Dimensions	Alpha Cronbach	N of items
Economic responsibility practices	0.905	10
Legal responsibility practices	0.898	6
Ethical responsibility practices	0.907	6
Philanthropic responsibility practices	0.930	6
Global Dimensions	0.966	28

Validity Test

The construct validity refers to the extent to which the items measure the variable that are intended to measure. For this, Table 5 shows that all items are strongly and significantly correlated to their appropriate variables.

Table 5. Validity scores

CSR Dimensions							
Economic responsibility practices		Legal responsibility practices		Ethical responsibility practices		Philanthropic responsibility practices	
Items	N	Items	N	Items	N	Items	N
01	.603	11	.740	17	.766	23	.759
02	.700	12	.727	18	.681	24	.822
03	.720	13	.664	19	.738	25	.818
04	.520	14	.749	20	.795	26	.781
05	.684	15	.739	21	.754	27	.794
06	.695	16	.725	22	.730	28	.795
07	.672						
08	.715						
09	.708						
10	.621						

4. Results and Discussions

As for the results analysis and discussions, it is important to present a descriptive statistical analysis for all CSR items and dimensions. To do this, it is necessary to show, first, the mean value range standards against which will be evaluated all the questionnaire items of each dimension. Table 6 summarizes the different value range and its appropriate evaluation for a questionnaire based on 4 points Likert scales.

Table 6. Evaluation of mean values

Mean Value Range	4P Likert scale	Evaluation
[1.00- 1.75]	Strongly disagree	Low
]1.75- 2.50]	Disagree	Average
] 2.50- 3.25]	Agree	High
]3.25- 4.00]	Strongly agree	Very high

Evaluation of Economic Responsibility Practices Maturity (Hypothesis H1a)

The Table below illustrates the most important statistical information based on collected respondents' answers. These statistics provides a basis upon which a first judgment about the maturity of economic responsibility could be established. Moreover, the analysis will take into account the mean and standard deviation of each item and for the global dimension as well.

Table 7. Mean, standard deviation, and evaluation of economic responsibility dimension

	Mean	St. d	Rank.	Eval.
1 The company offers a wide variety of products and services that give the customer an opportunity to choose the one that suits him well.	2.82	.775	2	High
2 The company gives the customer guidance to choose the most suitable offer in terms of high quality and lower cost.	2.40	.893	6	Average
3 The company pricing strategy takes into account the combination (price/ quality).	2.36	.871	8	Average
4 The company services cover all the country zones.	2.62	.980	3	High
5 The company provides after-sales services.	2.57	.845	4	High
6 The company permanently provides special offers and discounts to loyal customers.	2.29	.959	10	Average
7 The company responds to my suggestions and observations through the free line.	2.50	.882	5	Average
8 The company constantly evaluates the customers' needs, desires and opinion.	2.36	.966	7	Average
9 The company's Ads always inform the customer about any changes on prices.	2.34	.923	9	Average
10 The company products and services are available through many distribution channels.	2.86	.823	1	High
Economic responsibility practices	2.512	0.891		High

Overall, the telecom companies operating in KSA seem to be committed to conduct their economic roles and responsibilities towards society and stakeholders. As shown in the Table above, the maturity of economic responsibility is qualified “high” with (mean > 2.51) and (St.d > 0.89). This level reflects the willingness of telecom companies to concept of maximizing profit and growth as well as stakeholders’ satisfaction. According to the Table, it is clear that respondents strongly agree with statements (10, 1, 4, 5) respectively, with a mean that ranges from 2.86 to 2.57. These statements reflect companies’ ability to ensure the availability, the variety as well as the density of products and services through many channels in many country areas. In the same line, respondents agree moderately with statements (7, 2, 8, 3, 9, 6) respectively, with a mean that ranges from 2.5 to 2.29. These results reflect that customer relationship management (CRM) for telecom companies should be given more attention through conducting more quality surveys, developing listening to customers and understanding customers’ needs and desires, consolidating loyalty programs for the benefits of loyal customers.

Even though the global mean for the economic responsibility dimension is relatively “high” (mean > 2.51), it remains close to the “average” according to the mean range (2.50- 3.25). These results show that telecom companies have still some weaknesses regarding their economic practices that should be continuously improved to achieve a maturity level. In the same context, a non-parametric test has been applied using Kolmogorov-Smirnov, the results show that (Sig < 0.05), which means that economic responsibility practices dimension does not follow a normal distribution. Also, to test hypothesis (H1a) by using Wilcoxon test (One sample test), the result shows that (Sig> 0.05), which means that the high level of economic responsibility practices is not significant. In other words, the economic responsibility practices are moderately mature and the telecom companies have some improvements to do, especially regarding the customer relationship management.

Evaluation of Legal Responsibility Practices Maturity (Hypothesis H1b)

In the same context, Table 8 shows the respondents evaluation of all the statements related to legal responsibility practices. The Table below gives the mean, the standard deviation as well as the rank and the evaluation of each statement, including the global dimension.

Table 8. Mean, standard deviation, and evaluation of legal responsibility dimension

	Items	Mean	St. D	Rank.	Eval.
11	The company provides clear guidance on the use of its products and services through the sales contract.	2.60	.825	3	High
12	The company respect the contracts clauses established with customers.	2.60	.819	4	High
13	The company protects the customer's privacy information.	2.84	.777	1	High
14	The company is committed to providing products and services that comply with the standards and laws prescribed by Telecommunication official organizations.	2.70	.788	2	High
15	The company's commercial service provides the customer with sufficient and pertinent information about the service features.	2.52	.865	6	High
16	The company is careful to make profit in legitimate ways.	2.54	.824	5	High
	Legal responsibility practices	2.63	0.81		High

The Table 8 above illustrates that telecom companies are highly committed to legal practices and have a strong compliance with laws and legislations as long as the mean is superior than 2.63 and standard deviation more than 0.81. Also, the results show this global judgment, namely “high level of legal responsibility” is true for all the statements as long as the mean ranges from 2.52 to 2.84, which means that telecom companies are relatively mature in terms of giving guidance to customers about the use of products and services through clear and complete contracts, respecting contracts’ clauses, protecting privacy information, complying with standards and laws, providing pertinent and sufficient information to customers, and adopting legitimate practices to make profit. Also, testing the hypothesis (H1b) by the use of Wilcoxon Test, the results show that the significance is 0.005, which means that this hypothesis is accepted. In other words, the legal responsibility practices are highly mature.

Evaluation of Ethical Responsibility Practices Maturity (Hypothesis H1c)

Table 9 shows the respondents evaluation of ethical responsibility practiced by telecom companies in KSA. This evaluation concerns all the statements of ethical dimension by taking into account the mean, the standard deviation as well as the rank.

Table 9. Mean, standards deviation, and evaluation of ethical responsibility dimension

	Items	Mean	St. D	Rank	Eval.
17	The company listens attentively to customers and responds quickly to their complaints in a timely manner.	2.53	.859	3	High
18	The company provides services that comply with society values and culture.	2.80	.717	1	High
19	The company recognizes and correct its mistake in case it happened.	2.36	.920	6	Average
20	The company marketing ads are based on honest and fair comparisons with competitors.	2.41	.883	5	Average
21	The company provides the customers with accurate and honest information about its special and seasonal offers.	2.54	.847	2	High
22	The company marketing ads focuses on the importance of the environment preservation and pollution risk.	2.45	.897	4	Average
	Ethical responsibility practices	2.52	0.85		High

The Table above demonstrates globally a “high level” of ethical responsibility practices with (mean >2.52) and (St.D> 0.85). This result shows that telecom companies in KSA conduct their affaires through just and fair activities towards all stakeholders and they respect all norms and values that comply with society ethics even though they are not codified into laws and regulations. The most highly practiced statements are respectively (18, 21, 17), which means that telecom companies’ activities are in compliance with society culture and values as well as they are honest in terms in information provided to customers. The mean for these three statements ranges from 2.53 to 2.8. However, the Table illustrates that some respondents moderately

agree with some statements which are respectively (22, 20, 19). For users, the companies are not really environmentally oriented. Also, they think that the competition among all operators is not based on information and marketing programs that reflect the reality. Actually, the same as economic responsibility practices, testing the hypothesis (H1c) using Wilcoxon shows that the (Sig> 0.05), which means that the high level of ethical responsibility practices is not significant.

Evaluation of Philanthropic Responsibility Practices Maturity (Hypothesis H1d)

Table 10 below illustrates the respondents’ perception of philanthropic responsibility practices within telecom companies in KSA. This evaluation will take into account the mean, the standard deviation and the rank of each statement as well.

Table 10. Mean, standard deviation, and evaluation of philanthropic responsibility dimension

	Items	Mean	St. D	Rank	Eval.
23	The company greatly contributes to supporting the associations and organizations that carry out cultural and educational activities.	2.55	.858	1	High
24	The company offers training and internship sessions for university students and also scholarships for valedictorians.	2.44	.822	2	Average
25	The company participates with local authorities to decorate the city such as making parks and gardens.	2.24	.842	6	Average
26	The Company provides grants and donations for philanthropic centers such as childhood, cancer and handicap people centers, etc.	2.33	.871	5	Average
27	The company gives guidance, through ads, to safe peoples life such as the risk of using phone while driving, etc.	2.42	.895	3	Average
28	The company encourages the customers to adopt advanced lifestyles.	2.40	.882	4	Average
	Philanthropic responsibility practices	2.40	0.86		Average

Contrary to the previous CSR dimensions evaluated above, the Table 10 illustrates that, from users’ perception, telecom companies are moderately

committed to give support to improve the society well-being and the stakeholder groups that constitute the community as long as the mean is about 2.40 and standard deviation is more than 0.86. Also, the results show that expect statement 23 which is considered highly practiced by telecom companies (Mean > 2.55), all the rest statements are moderately adopted (2.24 < Mean < 2.44). Based on these results, the telecom companies show a certain unwillingness and reluctance towards philanthropic activities. The only one practice highly appreciated by users is the financial and non-financial support given to cultural and educational associations but there is not a real partnership between these companies and universities, for example, to facilitate students' professional integration through giving them an internships experience. Also, the results show a slight involvement of these companies towards local community, such as supporting social centers and equip and develop common spaces. Moreover, testing the hypothesis (H1d) by the use of Wilcoxon Test (one sample test) shows that the philanthropic responsibility practices are not significant and moderately mature.

Global Evaluation

After evaluation of the practices maturity of all the CSR dimensions, it is to say that, by order of priority and importance given to each dimension, the legal responsibility practices come in the first rank and seem to be highly adopted by telecom companies. Afterwards, the ethical and economic responsibility practices seem to be adopted with a level "slightly higher than the average". Finally, the philanthropic activities seem to be moderately adopted and mature. Also, given the importance of philanthropic activities in forming company's image and improving customers' loyalty, this last dimension represents a weakness for telecom companies in KSA and, accordingly, the top management, within these companies, should pay a specific attention to this dimension.

Table 11. Global evaluation of CSR dimensions

Items	Mean	St. D	Rank	Eval.
Legal responsibility practices	2.63	0.81	1	High
Ethical responsibility practices	2.52	0.85	2	High
Economic responsibility practices	2.51	0.89	3	High
Philanthropic responsibility practices	2.40	0.86	4	Average
CSR Dimensions	2.52	0.85		High

According to the hypotheses testing results and regarding to the statistical analysis presented above, the judgment that could be accorded to each hypothesis is summarized in Table 12 below. This latest shows that three hypotheses, namely H1a, H1c and H1d are partially valid while H1b is valid as shown in the following Table:

Table 12. Hypothesis testing

Hypothesis	Subject	Test Results
H1a	Economic responsibilities practices	Valid
H1b	Legal responsibilities practices	Valid
H1c	Ethical responsibilities practices	Valid
H1d	Philanthropic responsibility practices	Partially Valid

5. Conclusion

In conclusion, the present research illustrates that the CSR concept has a robust history, an important present, and a promising future as long as the business world tends to sustainability and corporate citizenship. Also, the aim of this research is to evaluate the maturity level regarding CSR practices adopted by telecom companies operating in KSA knowing that one of the most axes of the kingdom vision for 2030 is orienting companies, in both private and public sector, to adopt CSR and serving local communities and achieving people well-being. In other words, this research provides an understanding about how telecom companies, in KSA, are committed towards CSR practices using the famous conceptual model proposed by Carroll (1991), which is called "the pyramid of CSR". The reason for using this model is that it has been validated by researchers in many contexts as well as this model provides an in-depth understanding and analysis about the four building blocks of CSR concept, which are economic, legal, ethical and philanthropic practices.

The evaluation of the four dimensions and practices within telecom companies in KSA has been done through the development of a research questionnaire. The results, indeed, recognize and confirm the presence and the adoption of the four CSR dimensions by telecom companies with different level of maturity. In this context, the results show that the legal responsibility practices come in the first rank and seem to be highly adopted by telecom companies. Afterwards, the ethical and economic responsibility practices seem to be adopted with a level "slightly higher than the average". Finally, the philanthropic activities seem to be moderately adopted and mature. Also, given the

importance of philanthropic activities in forming company's image and improving customers' loyalty, this last dimension represents a weakness for telecom companies in KSA and, accordingly, the top management, within these companies, should pay a particular attention to this dimension.

Finally, it is to say that all of the CSR dimensions, namely, economic, legal, ethical and philanthropic have to be included in the cognitive map of telecom companies' managers to monitor the relationship with all stakeholders and make it beneficial. Also, as any research study, the present research might be extended as long as it presents some limits that could be dealt with in further research. First, it is possible to confirm the current results about telecom companies operating in KSA by applying another CSR typology provided in the literature and see to what extent the results are similar. The second subject that could be extensively developed is the impact of the current level of CSR practices maturity in telecom companies on different variables such as the corporate image and reputation, financial performance, innovative capability or any other dependent variable. Third, the results achieved for telecom companies could not be generalized on the rest of companies existing in KSA and it seems pertinent for a future research to evaluate the CSR adoption for many companies in different sectors.

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