

## *Managers' Perception of Corporate Social Responsibility: Evidence from Least Developed Country*

تصور المديرين للمسؤولية الاجتماعية للشركات.. أدلة من البلدان الأقل نمواً

**D.Nahg Abdul Majid Alawi**

Faculty of Economics  
University of Aden  
nahgalawi@hotmail.com

**D. Abdullah Masood**

Faculty of Administrative science  
University of Aden  
masood4\_2009@yahoo.com

**D. Khaled Salmen Aljaaidi**

Hadhrumout University  
aljaydi\_khaled@yahoo.com

### **Abstract :**

This study examines the CSR perception in one of the least developed countries, named; Yemen. The present study contributes to the CSR literature by investigating the level of CSR perception in 73 most active shareholding companies registered in Yemen. A survey questionnaire was used to collect data from CEOs, CFOs, marketing/public relations managers and philanthropy/ CSR managers regarding the determination of the level of CSR perception. The main result concluded by this study is that managers have high degrees of CSR perception. The study has bridged the literature gaps in such that it offers empirical evidence and new insights on CSR body of knowledge which could be used to further improvement of the CSR perception amongst companies in Yemen and similar economies.

**Keywords:** CSR, CSR perception, management, Yemen

### **المخلص:**

تبحث هذه الدراسة تصور المسؤولية الاجتماعية للشركات في واحدة من البلدان الأقل نمواً (اليمن). تساهم هذه الدراسة في أدبيات المسؤولية الاجتماعية للشركات وذلك من خلال التحقيق في مستوى إدراك المسؤولية الاجتماعية للشركات في 73 شركة مساهمة يمنية أكثر نشاطاً. وقد تم استخدام استبيان استقصائي لجمع البيانات من المدراء التنفيذيين والمدير المالي ومدراء التسويق / العلاقات العامة و الأعمال الخيرية / مدراء المسؤولية الاجتماعية للشركات فيما يتعلق بتحديد مستوى إدراك المسؤولية الاجتماعية للشركات.. والنتيجة الرئيسية التي خلصت إليها هذه الدراسة هي أن المديرين لديهم درجة عالية من إدراك المسؤولية الاجتماعية للشركات. ساهمت الدراسة في سد الفجوات في الأدبيات السابقة بتقديم أدلة تجريبية وأفكاراً جديدة حول المعرفة الاجتماعية للشركات التي يمكن استخدامها لزيادة تحسين إدراك المسؤولية الاجتماعية للشركات في اليمن والاقتصاديات المماثلة لها. كلمات مفتاحية: مسؤولية اجتماعية للشركات، تصور، إدارة، يمن .

## 1. INTRODUCTION

In Yemen society's needs have exceeded the capabilities of governments to fulfill them. In this context, the Yemeni government has called on its private sectors to participate in the welfare and development of the country in fulfilling their social responsibilities by financially contributing to social programmes or by reducing the harmful effects of industrialization to the environment and to society at large (Ministry of Planning and International Cooperation, 2006).

Yemeni shareholding companies are mostly controlled by family group and this is common in countries with poorly developed financial markets (Khanna and Palepu, 1997). But what makes a family group unique is its ability to influence the ownership, the governance, the management and the degree of success of these companies, as well as their objectives, strategies and structure plus, how those are formulated, designed and implemented (Chua, Chrisman, and Sharma, 1999; Neubauer and Lank, 1998). Accordingly, there is noticeable evidence to suggest that some Yemeni companies are developing and implementing social responsibility policies. For example, the Hayel Saeed Anam Group has established the Hayel Saeed Anam and Associates Welfare Corporation and Al-Saeed Foundation for Science and Culture as institutional entities to organize social responsibility action of the group (Hayel, 2008).

However, unfortunately companies have singularly failed to embrace any but the traditional model of accounting and "most companies in Yemen are still not aware of the broad view of social responsibility, believing that CSR is no more than building mosques, donations for charities or seasonal work during Ramadan; and these activities do not require any disclosure" (Althawra, 2008).

There have been no prior studies that have attempted to evaluate the corporate social responsibility perception and disclosure in Yemen. Therefore, the apparent problem stems from the lack of knowledge as to what extent the managers of Yemeni companies are aware about CSR and to what extent they support CSR development and the implementation of it, as it is difficult to imagine how CSR can be institutionalized in the organization without the active support of management (Harris and Crane, 2002). Moreover, understanding management's perceptions can help to explain some of the variance observed in firm responses to social issues over time (Agle, Mitchell, and Sonnenfeld, 1999) and can also influence corporate

social disclosures and this will assist standard setters to better comprehend how to affect change in such disclosures (Cormier, Gordon, and Magnan, 2004).

In an attempt to respond to this problem, in 2008 the Yemeni government launched an annual Award for Social Responsibility for the best social projects, in a move to raise corporate awareness on the importance of social responsibility and to encourage companies to disclose these activities (Althawra, 2008).

Therefore, this study is important in providing a systematic empirical examination of the patterns of CSR perceptions in Yemen and in least developed countries in general. The focus of the research has been on the developed and developing countries and one cannot simply generalize the results of studies on developed countries to less developed countries because the stage of economic development is likely to be an important factor affecting CSR practices (Tsang, 1998).

## **2. Financial Reporting Environment in Yemen**

The low economic development coinciding with the absence of Stock Exchanges and the scarcity of publicly owned companies operating have had an effect upon the development of the accounting and auditing systems in Yemen. The main problem faced by Yemen is the lack of specific accounting standards to govern the activities of national or international companies. The international audit firms that have offices in different parts of the country tend to influence accounting and auditing systems in Yemen. Even though other Middle East countries, such as Jordan, Bahrain, Kuwait, UAE and Oman, are adopting the International Accounting Standards (IASs), while Saudi Arabia and Egypt are attempting to develop their own accounting standards however, until now Yemen has neither developed its own standards nor adopted the IASs. Nevertheless, most large companies operating in Yemen are affected by their external international auditors or international agreement and therefore they have to apply the IASs.

As a matter of fact, the accounting and auditing systems of Yemen are still in a primitive stage. Until the unification of the two parts of the country, the accounting and auditing practice were just plain judgment made by the accountants and auditors, without any official guidelines. However after the unification of the country in 1991, the Yemeni authorities issued the first Tax Act No 31. Articles (12) and (13) imposed on corporation taxpayers the requirement to submit their

annual reports to tax authority within 30 days from the approval of their annual reports at the Annual General meeting (AGM). The Act states that the annual reports should be audited by chartered accountants and should contain a clarification of the accounting standards and principles used by the company in preparing its financial statements. Later the Banking Act was published 1998, which organized the operation requirements of banks operating in Yemen. The Acts in Article (27) required the banks to publish the traditional financial statements in official newspapers, and even paste them throughout the year in a prominent place in each of their branches or in their head office in Yemen. The banks also must publish the basis upon which these statements were prepared and the framework used for the preparation of financial statements of banks issued by the Central Bank after presenting them to qualified external auditors.

In 1997, the law Number 22 (Commercial Companies Acts) was made to regulate the functionalities of commercial companies in Yemen. Part III in Chapter I of the Acts covers the following: Definition of shareholding companies and General rules such as: a name of a company must reflect its purpose rather than a personal name, specific date for its creation, a starting capital of not less than 5 million RY. The third chapter of the Acts also indicates that a shareholding company must be created only after obtaining the permission from the Ministry of Trade and Industry and must have a minimum of five investors and the majority of the board of directors must be Yemen citizens. The Article (149 A) of Commercial Companies Acts (1997) requires the board of directors of shareholding companies at the end of every financial year to prepare an audited balance sheet, profit and loss account along with the details of the company's activities and a report of proposed profit distribution at least one month before the general meeting. The balance sheet, profit and loss accounts and other accounts must be prepared following the provisions prescribed by the regulations of this Law. According to Article (150 A) the board of directors of a company should publish the traditional financial statements with report from external auditors' in official newspapers and in the company at least fifteen days prior to the date of the general body meeting. A copy of these documents must also be sent to the Ministry of Trade and Industries.

Articles 174 to 183 address the functionalities of the external auditors. For example according to Article (174) of the Acts, the general assembly of the shareholding company should appoint one to three external auditors for a period of

three years. The company has the right to re employ the same auditor provided that the external auditor is registered at the Ministry of Trade and Industries.

In 1999, the Act No 26 on Auditing profession was made towards regulating accounting and auditing professions. It constituted the rules and procedures of granting a license for chartered accountants to carry out their auditing practices. The act has enforced the establishment of two organizations which are responsible for the accounting and auditing professions in the nongovernmental sector. This first organization is the High Council for the Accounting and Auditing Profession, which is responsible for developing the accounting and auditing profession, the second organization is The Chartered Accounting Association. This organization is responsible for granting the license of chartered accountants and regulates its members, apart from supporting the development of the accounting and auditing professions.

### 3. METHODOLOGY

The questionnaire is the most appropriate technique for collecting the intended primary data (Neuman, 2003). Thus, in order to investigate managers' perceptions and to answer some of the research questions, a questionnaire was designed to measure managers' perceptions towards CSR. The reason for self-administering the questionnaires were: Firstly, according to Sekaran (2003), self-administered questionnaire approach can ensure an almost 100% response rate. Secondly, it is suitable for collecting data about attitudes and opinion as suggested by Burns and Bush (2000) and Elanain (2003). Thirdly, they were appropriate because they can cover a wide geographic area, the cost is relatively low; it is convenient for respondents as respondent can take their own time and this allows them to think before answering, the respondents are kept anonymous, and the questions are standard (Zikmund, 1994). Finally, self-administering questionnaires have been extensively employed in many similar studies on perceptions of CSR related issues.

In this study, a drop and collect questionnaire was administered. Drop and collect method was appropriate because shareholdings companies in Yemen are few in number as well as their concentration being in specific cities (namely Sana'a, Aden and Taiz).

#### 3.1 Sample of the Study

This study targets chief executive officers of shareholdings companies in Yemen. The sampling contains CEOs, CFOs, marketing/public relations managers and philanthropy/ CSR managers of shareholding companies registered with the Ministry of Trade and Industry in Yemen. Because of the low population and to ensure a high response rate a direct distribution and meeting with respondents was conducted. During the meeting, the researcher briefly explained the purpose of the study and asked respondents to complete a self-administered questionnaire in order to explore their perceptions toward corporate social responsibility. However, because only few companies have philanthropy/ CSR managers and some of CFOs and marketing managers were refused to participate in the questionnaire due to time constraints. Thus the total numbers of distributed questionnaires was 180. 130 questionnaires were returned was 130 out of which only 123 were usable. Therefore, this response rate of 68% is considered acceptable. Table below explain the distribution rate of respondents.

The three were chosen because the Chief Executive Officer (CEO) has the final say on the setting and maintenance of the firm's strategic course. Therefore, the CEO is likely take a vital part in the choice of social policies and programs held and carried out by the firm (Thomas and Simerly, 1994). Moreover, Chief Financial Officers (CFOs) are key members of the management team that are expected to take part in the development of the corporate annual report and would be in a position to comment on what influences the corporate decisions. (Wilmschurst and Frost, 2000). Marketing managers were also chosen because some companies may involve in CSR activities as part of their marketing strategy (Min and Galle, 1997). In addition, similar groups (CEOs and CFOs, marketing managers and CSR managers) were targeted in previous studies (Thomas and Simerly, 1994; Wilmschurst and Frost, 2000; Abdul Rashid and Ibrahim, 2002; Ramasamy *et al.*, 2007; Zu and Song, 2008).

With help from the General Director of Corporations and Public Companies Administration department of the Minister of Trade and Industry in Yemen, the respondent concerned was called earlier by the general director for an appointment with the researcher. Then the researcher visited the companies, and the questionnaire, together with a covering letter was given personally to the respondent with an agreed due date for collection.

### **3.2 Design of the Questionnaire**

The questionnaire was developed from those used in previous studies. However, the questions have been modified in order to suit the Yemeni situation. The questionnaire is divided into two parts. The first part seeks general information on the respondents' background profile. The second part of the questionnaire consisting of 32 statements was divided equally into supporting and against statements. The 22 statements were taken from Davis' (1973) classic article on social responsibility with the same format as used by Ostlund (1977). The format of these items has been used by previous studies (Ford and McLaughlin, 1984; Khan and Atkinson, 1987; Abdul Rashid and Ibrahim, 2002). The other 10 statement were derived from Jaggi and Zhao (1996), Haniffa and Cooke (2005), and O'Dwyer (2002). The respondents were asked to express their personal views on each statement on a scale of 1–5 (as in the construction of a Likert Scale; see McIver and Carmines, 1986), where 5 represents strong agreement and 1 represents strong disagreement for arguments supporting corporate social responsibility and vice versa for arguments against corporate social responsibility.

Five point Likert scale was specifically chosen because, firstly; five points have been widely used in previous studies which investigated perceptions of CSR (see, for example, Ford and McLaughlin, 1984; Khan and Atkinson, 1987; Wilmshurst and Frost, 2001; Abdul Rashid and Ibrahim, 2002). Secondly, McDonald (2004) indicated that respondents preferred a five-point rating scale in most surveys for three reasons. Firstly; respondents believe the five points of options were adequate to cover the range of responses. Secondly, five points was easy to use, and lastly it did provide a mid-point.

These two parts were developed from an extensive review of the prior literature (Thomas and Simerly, 1994; Jaggi and Zhao, 1996; Wilmshurst and Frost, 2000; Abdul Rashid and Ibrahim, 2002; O'Dwyer 2002; Haniffa and Cooke, 2005; Ramasamy *et al.*, 2007; Zu and Song, 2008). The questionnaire was mainly developed in English and with the assistance from a third party, who is fluent in both languages, it was translated into Arabic using back-translation technique. This technique is the most frequently employed translation technique (Brislin, 1970), where the original version of the questionnaire is translated into the target language and subsequently translated back into the source language by a second bilingual person (Harzing, Reiche and Pudelko, 2013).



To determine the level of CSR perceptions of all managers a percentage distribution and mean scores of managers' responses to arguments for and against corporate social responsibility involvement and disclosure is used. Table 6.6 presents the positive arguments distributions and mean scores of Yemeni managers' perception of CSR, using 5 point Likert types ranging from (5) strongly agree to (1) strongly disagree. On the other hand, Table 6.7 presents the distributions of contrary statements and mean scores using 5 point Likert types ranging from (5) strongly disagree to (1) strongly agree.

## 4. RESULTS

### 4.1 Arguments Supporting Corporate Social Responsibility

Table 6.6 shows that overall, the mean score for the sixteen supporting statements is 3.5. The majority of respondents (87.8%) agree that the efficient production of goods and services is no longer the only thing which society expects from businesses, (the mean score for this statement is 4.4). Moreover, the respondents also realize the positive image of CSR and about 84% of managers agreed that a business that wishes to capture a favourable public image will have to show that it is socially responsible and the mean score for this statement is 4.20. 82% of respondents agreed that the long run success of any business depends on its ability to understand that it is part of a larger society and it has to behave accordingly. On the other hand, only 39 % of the respondents agree that social institutions have failed in solving social problems so business should try to solve social problems.

In general most of all the respondents agree with CSR involvements statements. However, for statements regarding CSR disclosure, only two statements score more than the average mean. About 80 % of the managers agreed that CSR disclosure will give the company a better image. The mean score for this statement is 4 and about 76 % agreed that CSR disclosure will discourage the government from imposing new regulations regarding social responsible disclosure. However, the respondents do not perceive CSR disclosure is necessary to conduct objective comparisons between companies operating in the same industry (37 %).



Table 6.6

*Distribution of Responses from Managers towards Statements Supporting CSR*

	Total Percentage of Agreement	Mean	S.D
<b>Managers' perceptions on CSR involvement</b>			
1. Efficient production of goods and services is no longer the only thing society expects from business.	87.8%	4.41	.914
2. A business that wishes to capture a favourable public image will have to show that it is socially responsible.	83.7%	4.20	1.136
3. Long run success of business depends on its ability to understand that it is part of a larger society and to behave accordingly.	82.1%	4.15	1.071
4. Responsible corporate behaviour can be in the best economic interest of the stockholders.	70.7%	3.86	1.369
5. If business is more socially responsible, it will discourage additional regulation of the economic system by government.	67.5%	3.72	1.363

6. Involvement by business in improving its community's quality of life will also improve long run profitability.	65.0%	3.67	1.206
7. Social problems such as pollution control sometimes can be solved in ways that produce profits from the problem solution.	57.7%	3.41	1.366
8. If business delays dealing with social problems now, it may find itself increasingly occupied with bigger social issues later such that it will be unable to perform its primary business tasks.	46.3%	3.29	1.395
9. Since businesses have such a substantial amount of society's managerial and financial resources, they should be expected to solve social problems.	46.3%	3.04	1.570
10. The idea of social responsibility is needed to balance corporate power and discourage irresponsible behaviour.	44.7%	3.20	1.464
11. Other social institutions have failed in solving social problems so business should try.	39.8%	2.96	1.606

### **Managers' perceptions on CSR disclosure**

12. Company will have a better image if it discloses social responsibility information.	80.5%	4.09	1.187
13. If business is disclosing socially responsible voluntarily, it will discourage any regulation regarding disclosing socially responsible by government.	76.4%	3.78	1.258
14. Management has responsibility for social responsibility disclosure	51.2%	3.07	1.572
15. Companies will participate more effectively in social activities if they disclose social responsibility information.	38.2%	2.83	1.335
16. Disclosure of social responsibility is necessary to conduct objective comparisons between the companies operating in the same industry.	37.4%	2.78	1.502
<b>Overall Mean</b>		<b>3.5</b>	

## 4.2 Arguments Against Corporate Social Responsibility

Results in Table 6.7 indicate that about 85 % of the respondents disagreed that socially responsible activities involvement will divert the time and money of the business and the mean score for this item is 3.9. In addition, the majority of respondents (about 76%) disagreed with the statement that consumers and the general public will bear the costs of business social involvement. Another high rate

of disagreement (74 %) managers gave was for the statement that “a firm that ignores social responsibility can obtain a competitive advantage over a firm that does not”. On the other hand the statement “Business will participate more actively in social responsibility in prosperous economic times than in recession.” received the lowest percentage of disagreement 45%.

Regarding CSR, disclosure Yemeni managers disagreed that disclosing CSR will not give the company a competitive advantage over a company that does disclose (78%; 3.8). The statement “Despite the benefits of disclosure of social activities, the return it does not justify the cost of obtaining necessary information for this disclosure.” recorded (56%; 3.4). However, managers gave lowest disagreement for the statement “Stakeholders do not have the right to receive social responsibility information” (40 %; 2.7). The overall mean with disagreements statements was 3.4.

Table 6.7

*Distribution of Responses from Managers towards Statements Against CSR*

	Total Percentage of disagreement	Mean	S.D
--	---	------	-----

**Managers' perceptions on CSR involvement**

1. Involvement in socially responsible activities threatens business by diverting time and money away from its primary business purpose.	84.6%	3.94	1.133
2. Consumers and the general public will bear the costs of business social involvement because businesses will pass	76.4%	3.81	1.302

these costs along through their pricing structure.

3. A firm that ignores social responsibility can obtain a competitive advantage over a firm that does not.	74.8%	3.74	1.279
4. Business already has too much social power and should not engage in social activities that might give it more.	66.7%	3.56	1.344
5. Business is most socially responsive when it attends strictly to its economic interests and leaves social activities to social institutions.	63.4%	3.57	1.242
6. If business does become socially involved, it will create so much friction among dissident parties that it will be unable to perform its economic mission.	57.7%	3.48	1.339
7. If social programs add to business costs it will make business uncompetitive in international trade.	52.8%	3.31	1.392
8. Business will become uncompetitive if it commits many economic resources to social responsibility.	51.2%	3.15	1.412
9. It is unwise to allow business to participate in social activities where there is no direct way to hold it accountable for its actions.	50.4%	3.39	1.353

10. Business leaders are trained to manage economic institutions and not to work effectively on social issues.	48.0%	3.13	1.515
11. Business will participate more actively in social responsibility in prosperous economic times than in recession.	45.5%	3.00	1.460

### **Managers' perceptions on CSR disclosure**

12. Disclosing social responsibility information will not give the company a competitive advantage over a company that does not.	78.0%	3.83	1.310
13. Despite the benefits of disclosure of social activities, but the return it does not justify the cost of obtaining necessary information for this disclosure.	56.1%	3.47	1.445
14. This type of information is sensitive to disclose.	55.3%	3.22	1.303
15. Managers and accountants are trained to manage and disclosing financial information and not to manage and disclosing social information.	43.1%	2.95	1.481
16. Stakeholders do not have right to social responsibility information.	40.7%	2.71	1.546

---

**Overall Mean****3.4**

---

## **5. DISCUSSION AND CONCLUSION**

The findings of the descriptive results study's questionnaire showed that overall mean scale value for arguments supporting corporate social responsibility was 3.5 (where 5.0 represents "strongly agree", 1 represents "strongly disagree" and the midpoint is 2.50). In turn, the overall mean scale value for arguments against corporate social responsibility was 3.4 (where 5.0 represents "strongly disagree", 1 represents "strongly agree" and the midpoint is 2.50). According to *t* tests both mean scale values are significantly greater than the midpoint at a level of 1%. This suggests that the level of managers' CSR perceptions in Yemen is high. Previous studies have employed comparisons of mean scale values to midpoints as a method of analysis (see, for example, Peterson, 1991, and Peterson and Jun, 2006). The possible reason for this result is that as the sample of the study contained managers in an Islamic conservative country, where Islam is indeed consistent with the concept of CSR and Islamic principles and Muslims are encouraged to take an active and supportive role in their societies (Abu-Baker and Naser, 2000). That is why managers in Yemen are familiar with CSR concept.

## **6. Limitation and Future Research**

A major limitation of the study was the sample of the study, which consisted of 73 active registered shareholding companies in Yemen. Hence, extending the sample by including other types of companies would provide extra evidence on CSR perceptions level in Yemen.

However, this limitation of the study has created a number of research opportunities related to CSR perceptions and disclosure in Yemen and in the literature. Therefore future research may consider examining CSR perception of other stakeholders group such as government or conducting an in-depth interview survey to explore views of managers' and stakeholders' about CSR. Interviews can



increase their understanding towards CSR perceptions in Yemen in particular and in less developed countries in general.

## References

- Abdul Rashid M. Zabid and Ibrahim Saadiatul.(2002), "Executive and management attitudes towards corporate social responsibility in Malaysia", *Corporate Governance*, Vol. 2 No. 4, pp. 10-16.
- Abu Baker, N., and Naser, K. (2000), "Empirical evidence on corporate social disclosure (CSD) practices in Jordan", *International Journal of Commerce and Management*, Vol. 10 No. 3/4, pp. 18-34.
- Agle, B. R., Mitchell, R. K., and Sonnenfeld, J. A. (1999), "Who matters to CEOs ? An investigation of stakeholder attributes and salience, corporate performance, and CEO values", *Academy of Management Journal*, Vol. 42 No. 1, pp. 507-525.
- Althawra Daily (2008), Thursday. October 2008 NO (16059).
- Brislin, R. W. (1970), "Back-Translation for Cross-Cultural Research", *Journal of Cross-Cultural Psychology*, Vol. 1 No. 3, pp. 185-216.
- Burns, A., and Bush, R. (2000), *Marketing Research*, New Jersey: Prentice Hall International.
- Chua, J. H., Chrisman, J. J., and Sharma, P. (1999), "Defining the family business by behavior", *Entrepreneurship Theory and Practice*, Vol. 23, No. 4, pp. 19-40.
- Cormier, D., Gordon, I. M., and Magnan, M. (2004), "Corporate environmental disclosure: contrasting management's perceptions with reality", *Journal of Business Ethics*, Vol. 49 No. 2, pp. 143-165.
- Davis, K. (1973), "The case for and against business assumption of social responsibilities", *Academy of Management Journal*, Vol. 16 No. 2, pp. 312-322.
- Elanain, H. (2003), "Staff perceptions of service quality in Egyptian commercial banks: An internal and external perspective", (Doctoral dissertation, Loughborough University, 2003).
- Ford, R., and McLaughlin, F. (1984), "Perceptions of socially responsible activities and attitudes: a comparison of business school deans and corporate chief executives", *Academy of Management Journal*, Vol. 27 No. 3, pp. 666-674.
- Haniffa, R. M and Cooke, T. E. (2005), "The impact of culture and governance on corporate social reporting", *Journal of Accounting and Public Policy*, Vol. 24 No. 5, pp. 3391-430.
- Harris, L. C. and Crane, A. (2002), "The greening of organizational culture: management views on the depth, degree and diffusion", *Journal of Organizational Change Management*, Vol. 15 No.

3, pp. 214-234.

- Harzing, A.W.; Reiche B. S., and Pudelko, M. (2012), "Challenges in international survey research: A review with illustrations and suggested solutions for best practice", *European Journal of International Management*, Vol. 7 No. 1, pp. 112-134.
- Hayel, S. A. (2008), "Social responsibility in the thought of Hayel Saeed Anam Group: Motives – policies- a vision for the future", Paper presented at the first corporate social responsibility conference in Yemen, 29-30 October, Sana'a, Yemen.
- Jaggi, B., and Zhao, R. (1996), "Environmental performance and reporting: Perceptions of managers and accounting professionals in Hong Kong", *The International Journal of Accounting*, Vol. 1 No. 3, pp. 333-346.
- Khan, A. F., and Atkinson, A. (1987), "Managerial attitudes to social responsibility: A comparative study in India and Britten", *Journal of Business Ethics*, Vol. 6 No 6, pp. 419-432.
- Khanna, T., and Palepu, K. (1997), "Why focused strategies may be wrong for emerging markets", *Harvard Business Review*, Vol. 75 No. 4, pp. 41-51.
- McDonald, J. L. (2004), "*The optimal number of categories for numerical rating scales*", Unpublished doctoral dissertation, University of Denver.
- McIver, J. P., and Carmines E. G. (1986), "*Unidimensional scaling*", London: Sage Publications.
- Min, H., and Galle, W. P. (1997), "Green purchasing strategies: trends and implications. *Journal of Supply Chain Management*, Vol. 33 No. 3, pp. 10-17.
- Ministry of Planning and International Cooperation (2006), "Yemen's Third Socio Economic Development Plan for Poverty Reduction", (2006-2010).Sana'a, Yemen.
- Neubauer, F., and A. G. Lank (1998), "*The Family Business: It's Governance for Sustainability*", London, GB: McMillan Press Ltd.
- Neuman, W. L. (2003), "*Social Research Method: qualitative and quantitative approaches* (5thed.)", USA: Allyn and Bacon.
- O'Dwyer, B. (2002), "Managerial perceptions of corporate social disclosure: An Irish story", *Accounting, Auditing and Accountability Journal* Vol. 15 No. 3, pp. 406-436.
- Peterson, R. T. (1991), "Attitudes of small business managers regarding the importance of various social responsibility themes", *Journal of Business and Entrepreneurship*, Vol. 3 No. 2, pp. 1-8.
- Peterson, R. T., and Jun, M. (2006), "Small business manager attitudes relating to the significance of social responsibility issues: A longitudinal study", *Journal of Applied Management and Entrepreneurship*, Vol. 11 No. 2, pp. 32-50.
- Ramasamy, B., Ling, Ng, and Ting, W. H. (2007), "Corporate social performance and ethnicity a

comparison between Malay and Chinese chief executives in Malaysia”, *International Journal of Cross Cultural Management*, Vol. 7 No. 1, pp.29-45.

Sekaran, Uma. (2003), “*Research Methods for Business: A Skill Building Approach*, 4th Edition”, USA.

Thomas, A. S., and Simerly, R.L. (1994), “The chief executive officers and corporate social performance: an interdisciplinary examination”, *Journal of Business Ethics*, Vol. 13 No. 12, pp.959-968.

Tsang, E. W. K. (1998), “A longitudinal study of corporate social reporting in Singapore: the case of the banking, food and beverages and hotel industries”, *Accounting, Auditing and Accountability Journal*, Vol. 11 No. 5, pp.624-635.

Wilmshurst, T. D., and Frost, G.R. (2000), “Corporate environmental reporting: A test of legitimacy theory”, *Accounting, Auditing and Accountability Journal*, Vol. 13 No. 1, pp.10-26.

Zikmund, W.G. (1994), “*Business Research Methods*”, Forth Worth, TX: Dryden Press.

Zu, L., and Song, L. (2008), “Determinants of managerial values on corporate social responsibility: Evidence from China”, *Journal of Business Ethics*, Vol. 88 No. 1, pp.105-117.