

“Corporate social responsibility practices of business firms in Dubai during the COVID-19 pandemic”

AUTHORS	Abubaker Mousa Eltoum Aminurraasyid Yatiban  https://orcid.org/0000-0002-7357-0798 Rusdi Omar  https://orcid.org/0000-0003-3972-7461 Rabiul Islam  https://orcid.org/0000-0002-9840-8754  https://www.webofscience.com/wos/author/record/AAO-2817-2021
ARTICLE INFO	Abubaker Mousa Eltoum, Aminurraasyid Yatiban, Rusdi Omar and Rabiul Islam (2021). Corporate social responsibility practices of business firms in Dubai during the COVID-19 pandemic. <i>Problems and Perspectives in Management</i> , 19(1), 231-243. doi: 10.21511/ppm.19(1).2021.20
DOI	http://dx.doi.org/10.21511/ppm.19(1).2021.20
RELEASED ON	Wednesday, 03 March 2021
RECEIVED ON	Sunday, 06 September 2020
ACCEPTED ON	Friday, 19 February 2021
LICENSE	 This work is licensed under a Creative Commons Attribution 4.0 International License
JOURNAL	"Problems and Perspectives in Management"
ISSN PRINT	1727-7051
ISSN ONLINE	1810-5467
PUBLISHER	LLC “Consulting Publishing Company “Business Perspectives”
FOUNDER	LLC “Consulting Publishing Company “Business Perspectives”



NUMBER OF REFERENCES

23



NUMBER OF FIGURES

3



NUMBER OF TABLES

1

© The author(s) 2025. This publication is an open access article.



BUSINESS PERSPECTIVES



LLC "CPC "Business Perspectives"
Hryhorii Skovoroda lane, 10,
Sumy, 40022, Ukraine
www.businessperspectives.org

Received on: 6th of September, 2020
Accepted on: 19th of February, 2021
Published on: 3rd of March, 2021

© Abubaker Mousa Eltoum,
Aminurraasyid Yatiban, Rusdi Omar,
Rabiul Islam, 2021

Abubaker Mousa Eltoum, Ph.D.
Student, School of International Studies
and Institute of Excellence for Islamic
Jerusalem Studies, Ghazali Shafie
Graduate School of Government,
University Utara Malaysia, Malaysia.

Aminurraasyid Yatiban, Ph.D.,
Associate Professor, School of
International Studies and Institute
of Excellence for Islamic Jerusalem
Studies, Ghazali Shafie Graduate School
of Government, University Utara
Malaysia, Malaysia.

Rusdi Omar, Ph.D., Associate Professor,
School of International Studies and
Institute of Excellence for Islamic
Jerusalem Studies, Ghazali Shafie
Graduate School of Government,
University Utara Malaysia, Malaysia.

Rabiul Islam, Ph.D., Associate
Professor, School of International
Studies and Institute of Excellence for
Islamic Jerusalem Studies, Ghazali
Shafie Graduate School of Government,
University Utara Malaysia, Malaysia.
(Corresponding author)



This is an Open Access article,
distributed under the terms of the
[Creative Commons Attribution 4.0
International license](https://creativecommons.org/licenses/by/4.0/), which permits
unrestricted re-use, distribution, and
reproduction in any medium, provided
the original work is properly cited.

Conflict of interest statement:
Author(s) reported no conflict of interest

Abubaker Mousa Eltoum (Malaysia), Aminurraasyid Yatiban (Malaysia),
Rusdi Omar (Malaysia), Rabiul Islam (Malaysia)

CORPORATE SOCIAL RESPONSIBILITY PRACTICES OF BUSINESS FIRMS IN DUBAI DURING THE COVID-19 PANDEMIC

Abstract

During the first quarter of 2020, COVID-19 spread worldwide, claiming lives of thousands of people every day. This marked the beginning of all emergency and business continuity plans around the world. This study attempts to study people's awareness of CSR practices among business firms in Dubai and investigate people's evaluation of these CSR practices during the COVID-19 pandemic. The study employs a quantitative research method and mainly uses questionnaires for data collection. 199 respondents are selected from different business firms in Dubai. Expert interviews are also conducted for triangulation purposes. It involves the Dubai community with various backgrounds and status. This study shows that a large scheme of the Dubai community has a decent level of expertise in sustainability and corporate social responsibility. It also shows that firms that have implemented CSR before the crisis will mostly be better suited to play a supportive role for government and society during the crisis.

Keywords

community, social capital, corporate social
responsibility, sustainability, crisis

JEL Classification

M14, M21, O16

INTRODUCTION

The concept of CSR (corporate social responsibility) as a whole was firstly used in Europe in 1950 and has been used worldwide in many other terms such as corporate citizenship, sustainable responsible business, and social performance. This responsible business may take different forms during times. A crisis that hits any community will disclose the real firm's ethics and values. It may not have the same impact on all firms. This depends on the level of the forms of CSR adoption. As part of this study, an investigation was undertaken to clarify how Dubai firms operate during the crisis like COVID-19, a disease that was never known before December 2019 till now in the eyes of the Dubai community.

Since this concept is known in the business world, many discussions and directions try to set their own point of view. Corporate social responsibility is a tool to have a nice image in people's minds. Is it part of an organization they can live without or it is a way of responsible living? Firms that do not work hard to meet community needs and respond to them are beyond the profit-making. However, this raises the voices that agree with the importance of CSR as the right strategy that our world requires setting sustainable development (Souto, 2009).

CSR firms' projects and activities may reduce the stress of the crises in firms. There is a link between CSR and decreasing the negative impact

of the crises in the firms, which leads to approval and depends on CSR as a tool to manage crises, since these firms after the crisis should even maintain the same level and type of CSR activity as before the crisis (Kim & Choi, 2016).

Corporate social responsibility (CSR) is the term that is used nowadays for the practices and activities that organizations are rolling to adopt sustainable development causes. In general, the concept was firstly used in Europe in 1950. And spirit around the world in many other terms such as corporate citizenship, sustainable responsible business, and social performance. However, CSR as a term only became a common term in 1960 and reached a wide range around the world (Cherian & Pech, 2017).

But CSR is not yet acceptable to the business community, many firms view CSR as an additional task and cost that will not payback in the end. The long-term benefits for these firms are subtle not worth it. But this belief stands in the time of crisis, and these firms had a second thought against the time when they see how CSR saves other firms during the crises, which believe in it a long time ago and have adopted strategic and operational strategies across their organizations.

A large segment of the community is not serious about business firms and their level of CSR adoption in a way that also encourages these firms not to improve their performance. So this study aims to obtain the CSR status by Dubai business firms during the crisis and explore the people's awareness of CSR practices among business firms in Dubai, people's expectations towards business firms in Dubai in performing CSR during the crisis, people's evaluation of CSR practices among business firms in Dubai during the COVID-19 pandemic, as well as the relationship between CSR adoption levels in Dubai firms and other variables such as firm sales; the government's response to Dubai firms concerns their CSR performance during COVID-19 and firms' performance during the crisis.

1. LITERATURE REVIEW

One of the gold markets fell as an example of the crisis, small firms used their CSR strategies and got out of a difficult time. Besides, it seems that the benefits that firms have gained from building this social trust and capital through the CSR projects even exceeded the costs. This allows us to say that CSR activities are the firm's insurance in crisis times (Lins et al., 2008) as the investment in CSR is not a cost but an opportunity. There is a disparity in the economic or financial crises that will always test the maturity of firms in the way it supports the community and the role it plays in it (Souto, 2009).

There is an academic gap in CSR, where there is still no solid framework for the CSR adoption that firms will easily conduct. However, this does not harm the deep meaning of CSR when firms need to study the other responsibility; they have towards the community rather than only the profit for shareholders (Souto, 2009). CSR is something that firms always try to find a better way to deal with their problem, because they always

think about their stakeholders and how the firm's decision will affect them in one way or another. In this scope, stakeholders develop a new tool to evaluate the firms besides the profit, which is the CSR, where firms not only evaluate their revenue curve but also their CSR curve. CSR has two sides: economic, where the firms do things for the good of their own, and the non-economy side when firms do things for the good of their stakeholders (Karaibrahimoglu, 2010).

After the world experienced the 2008 financial crisis, CSR is more acceptable by many firms. That experience ended with huge results in the business world and the community. CSR helps firms to be well prepared for any crises by setting several cooperation processes with the government, policymakers, and community for the good of the public (Selvi et al., 2010). In addition, it was found that in crisis time a great CSR performance and high reputation of firms should help it out to get over that crisis and be a good tool even to manage the crisis. Sometimes the lack of CSR increases the impact of the crisis on firms.

Mostly what happens in a crisis, firms try to cut budgets and cut their operating costs. Here, the first in the list to be avoided are CSR projects or activities, for some firms this is necessary, you cannot just skip it. On other hand, some other firms will increase their CSR budgets and other expenses. However, mostly in a general way, CSR will be a threat to the firm's dream of surviving in a crisis. This also depends on how a firm adopts CSR across four levels. Firstly, firms still investigate CSR as a charity. Secondly, firms merge their CSR into marketing programs. Thirdly, firms merge their CSR in day-to-day operations. And fourthly, firms build a culture about CSR and merge it in every decision, data, and project to maximize their stakeholders' benefit (Selvi et al., 2010).

Crises, especially financial ones, mean that every community aspect, including firms, shall work hard to avoid their impact. This takes several shapes such as cutting budgets, degrees, workforce, and delay investments (Karaibrahimoglu, 2010). So, it is a hard time for everyone, maybe not CSR as a standalone will help firms in getting out of a crisis in good shape, as many firms do not have this level of culture and you cannot just fake it. The years of 2008 and 2009 period was a critical time for most of firms they struggled to survive. Most firms get down to the minimum level of operation that keeps them on the market. On the other hand, some other firms still believed in CSR benefits and still ran all their projects and activities. However, it seems that a crisis is the best time to cut CSR projects (Selvi et al., 2010).

A study by Giannarakis and Ioannis (2011) about the effect of the financial crisis on Social Responsibility Performance shows that firms see CSR as the type of investment, which helps them to feel unique on the market and build a stronger trust between the society and the firm. On the other hand, Arshad and Astal (2015) study the same, and their results show the inequality of CSR disclosure between firms, since in 2007 it was 0.67 to 0.54 during the 2009 crises and rose again in 2011 by 0.60 (the scale of 0-1).

In the same context of the financial crisis, Kemper and Martin (2010) negotiate the relationship between companies and society deteriorated, especially with the collapse of stock markets, as the

ability of companies to adhere to society diminished and businessmen turned their attention to governments for government support so that companies could survive and not ask these companies to provide a performance improvement.

The CSR perspective sees it as a tool to encourage the change in consumer needs and to contribute to a deeper understanding of how to improve service levels and improve the work environment, trust, and support of firms (Alcaraz & Rodenas, 2013). Most of the attention is directed to the government, which sets and develops CSR policies, but still many firms are working in a different direction. Nevertheless, in Swiss experiments, this depends on the firm's size and geographical location. After 2011, the Romanian government set a national strategy for the CSR to increase the awareness of the importance of adopting CSR and the cooperation between all community aspects in running CSR projects and maintaining high adoption.

It is good to know also if firms that always show a high CSR commitment can protect it from loss in a crisis. Many studies show that firms' past CSR performance will lessen the loss in crisis times (Li et al., 2019). This long history of CSR in firms shall build an intimacy between firms and the community, this intimacy will inspire the community to stand with and support those firms in time of crises and help them to survive, and these also will lead to a deep understanding between both ends of this relationship (Tsarenko & Tojib, 2015). However, in some literature this is limited, not absolute.

Research on how the crisis affects banks shows that a noticeable enhancement appears in the board of directors' governance. In addition, a noticeable movement in adopting CSR in a wide range and the percent of banks having a special team or committee has been increased. This happened after the financial crisis (Fernandez et al., 2020). The community will always expect firms to act in a socially responsible way, and as a response to that firms have been more aware of their social responsibility in all activities. Also, when abnormal times such as crises come, people seem to evaluate firms on their CSR level of commitment, even the ones having a positive experiment before (Li et al., 2019). This also has been supported by

Klein and Dawar (2004), who found CSR may rescue firms from loss during crisis time, wherein the crisis time the community mostly evaluates firms against their CSR performance and adoption level; not only evaluate but also help. This was a result of a study done by Lins et al. (2008), which shows that firms with a high level of CSR had better income and revenue curves during the crises. This comes as a result that the stakeholder will show a high commitment to helping those firms during crises.

It is also necessary to be fair and transparent about the negative aspects of CSR during the crisis, however, there is a long list of its advantages. Nevertheless, this depends on the short-term and long-term scope for which CSR projects or strategy were built (Souto, 2009). In the same uncertainty, a survey attached along with a study done by Xifra in 2020 shows that 65% of participants depend on firms they trust during the crisis. However, 71% agreed that trustable firms would lose their trust in crisis time. These two numbers show the unstable view of a firm's activity during the crisis (Xifra, 2020).

However, in the same dispute about CSR during crises, a very different view has been raised in a study by Bae et al. (2020), who investigate if CSR matters in times of crises? The study shows no relationship between the CSR commitment and the company's performance during the crises (before, between, and later). The study recommends being careful in finalizing an absolute theory about the value of CSR during a crisis.

Nowadays, the world has come to a health crisis known as COVID-19, the infectious disease. It happens through a virus that comes out of the coronavirus sub-group (SARS-CoV-2). The transmission of the disease will affect the patient with respiratory illness, cough, and fever in some cases in reach pneumonia that cause death to more than 392,000 until date out of more than 6 million cases. This was first discovered in the late of December 2019 in Wuhan city in China and has spread rapidly since then around the world through patients that have been affected, evolving into a complete pandemic in just a few months (World Health Organization, 2020; European Center for Disease Prevention and Control, 2020).

In this part of the world in Dubai, this study tries to spot this case of CSR during the pandemic among Dubai business firms. This will enrich the literature on the impact of this COVID-19 pandemic and the results that will appear subsequently, not only for firms, but also for community knowledge and awareness.

2. HYPOTHESES DEVELOPMENT

The study developed the following five hypotheses that will be carried out and tested through the investigation:

- H1: Crises positively influence CSR adoption requirements in Dubai firms.*
- H2: Crises enhance the community awareness regarding the CSR adoption in Dubai firms.*
- H3: CSR adoption in firms positively impacts their role during crises.*
- H4: Firm supportive performance to government and the society during the crises positively affects their sales after the crisis.*
- H5: Firm's negative performance for government and society during crises had a positive impact on CSR when the government adopted tougher and softer CSR policies.*

Based on data collected, the study tests the five developed hypotheses as follows:

- H1: Crises positively influence CSR adoption requirements in Dubai firms.*

This hypothesis seems to be true, as crises start to have a real impact on community life. Many community individuals start a dialog in social media channels about firms' social responsibility. Al Roeya, a local newspaper, covered this in a report dated March 19, 2020. The report written by Laythe and Ibrahim (2020) addressed that several private sector institutions, merchants, entrepreneurs, and citizens interacted with the call to enhance the social responsibility of community members, including merchants and fi-

nancial owners, towards positive participation in launching community support initiatives in the face of the current crisis with the spread of the Coronavirus. This dialog drives too many firms to investigate their level of adopting CSR, as more community talks challenge firms and businessmen and ask about their role in these circumstances. The same talk led many firms to come up with projects to support the government and society. Many hotels and landowners give the government a free choice to use their premises as the need to deal with the COVID-19 sufferers.

H2: Crises enhance the community awareness regarding the CSR adoption in Dubai firms.

The study found that crises do raise public awareness. During the crisis, the community aware of the importance of the union between the society components (government, firms, NGOs, and individuals). This calls on the government to deal with that and not leave firms to practice what they want and how they want, by setting the foundations, values, and standards that the private sector adheres to that contribute to preserving the integrity of society across all its spectrum. And on the other hand, what actions do you think businesses should take during the crisis such as the current COVID-19 pandemic, participants in this study (41 percent) vote for firms to minimize their losses and sustain their business.

H3: There is a relationship between supporting the government and the society during crises and CSR adoption.

From the data, the study concludes that participants expect that firms have already adopted CSR and sustainability practices are more likely to participate and support the government during the crises. This is evidenced by the results of question number 10 of the survey. 81 percent of participants agree that firms that have already adopted sustainable practices are more likely to support the government and the society during the crises. CSR within firms leads them to think about all their stakeholders considering their benefits and needs. Those firms as the survey sample agreed they will try their best to seek a good decision in a crisis time and give priori-

ties for community, employees, and government. And as mature as the firms in their adoption of the CSR and impeded in their strategies and operation, the biggest supporting role they were going to play during the crisis. The figure below shows this expected ratio trend. On the other hand, and vice versa, firms play a positive role during the crisis, however they do not adopt any CSR framework that may lead them to adopt it after the crisis. This could have happened as a result of two practices.

H4: Firm supportive performance to government and society during the crisis positively affects their sales after the crisis.

The data shows a relationship between the firm's supportive performance to government and the society during the crises and their good and services sales after the crises. The data shows that the participants were willing to deal with firms that played a supportive role with the government and the society during the crises more than with other firms (87 percent); this was a result of question 13 of the conducted survey.

This is considered as a reward from the community to these firms, and an attempt to amend, as those firms mostly fought during the crisis to survive. However, this did not stop them to play a supportive role in government and society. In question 9 of the survey, the community ranked (Minimize its losses and sustain the business) as the 5th priority out of 6. When choosing firms to act during a crisis, the community prioritizes support from government and society.

H5: Firm's negative performance for government and society during crises had a positive impact on CSR when the government adopted tougher and softer CSR policies.

One of the experts interviewed also had this relation. Since this will not subside so easily, the government will do something in this regard. While the other expert thinks there is no relationship between these two variables, Expert 2 has a view of the relationship between government and firms. As the government tries to help firms get out of this crisis with minimum losses, it has nothing to do with it.

3. METHODOLOGY

This study presents a theoretical framework with relevant philosophies. This framework and research methods are provided within the search strategy. Moreover, it clears the conceptual design of the used method and justifies the sample size chosen for the survey method, the limits of the chosen study methods, and the analysis of the proposed data.

So, the study supports and examines the way the Dubai community investigates CSR during crises, the methodological approach chosen was a questionnaire plus semi-structured interview. This paper has used both methods, the survey and semi-structured interviews. As a research scope related to the COVID pandemic, a quantitative method is more relevant as it is a fast and easier method to obtain the needed data in such hard times. However, a semi-structured interview was done on a small scale as a verification of the data collected from the survey.

The survey was distributed electronically via www.surveymonkey.com to participants in a random way via emails and WhatsApp groups. The study also helps pirate the knowledge about CSR, as at the end of the survey the participants found one of the local initiative Instagram accounts aimed at raising awareness in the UAE (https://www.instagram.com/ae_csr/).

The survey targets Dubai community individuals, as the study focuses only on Dubai as a scope. So, one of the demographic questions was about the emirate that the participants belong to, so it can focus more and be sure even if the link reaches individuals out of the Dubai community that can be tracked. The sample size was open as much as it can be collected, as the survey runs from May 4th till May 31st, 2020.

The survey was answered by 199 participants, but only 145 of them complete the survey that reflects a 73% completion rate. And as the study scope focuses on Dubai emirate only, this reaches 126 complete responses that reflect a 71% completion rate. Thus, there was sample size according to the famous table of Krejcie and Morgan published in 1970, this collected response will show a few 190

as highlighted in yellow from the sample size table in the appendix section.

The proposed data were analyzed after collecting data for this research using the chosen method. All data were collected and analyzed using figures and were transferred to give the results and findings. This will be the subject of further analysis and use for research purposes as a guideline.

In the interview stage, two experts have been interviewed using the same specialization question used on the survey with the elimination of the demographic question.

Expert 1 is Khulood Hindiye – Sustainability Mentor and Social Impact Trainer at ecadema. She has more than 10 years of experience in the sustainability field, established and lead a strong sustainability and CSR department at the Arab Bank (one of the largest financial institutions in the Arab world) and previously at Saraya Development Group, where she was responsible of developing and implementing sustainability strategies, writing sustainability reports, and holding training courses and workshops on various sustainability topics including: How to prepare a comprehensive sustainability strategy, linking sustainability to business objectives, writing sustainability reports, etc. completed a training course in Social Return on Investment (SROI) from the UK, and am working to be a certified practitioner in SROI to be one of few professionals in the region holding this certificate.

Expert 2 is Monaem Ben Lellahom – Group CEO Sustainable Square, Impact Investing, ESG, Sustainability, Coach on Entrepreneurship and Business Leadership. Winner of the “Global CSR Excellence & Leadership Award” at the World Marketing Summit – Malaysia 2013 and the “Global AIESEC Alumni Entrepreneurship and Leadership Award” – Taiwan 2014, he is a pioneer and trusted thought leader in the field of ESG integration, sustainability disclosure and impact investing practices in the broaden Middle East, Asia and Africa regions. Monaem has experience conducting impact businesses in more than 20 countries, and has established business subsidiaries in over three continents. Monaem now describes Dubai as his home, with his active

business interests spanning Sub-Saharan Africa, Asia and the Arab world.

This was done to investigate their view about the CSR during COVID-19 out of the expert eyes to balance the research result obtained from the community survey. The opinions of experts and the community mostly coincided, which is another indicator of how much the community is now aware of sustainability and CSR.

4. RESULTS

The survey responses cover a good segment of the Dubai community, as the demographics show a good balance in the five aspects that the study considers. In gender and demographic terms, the response was divided into 45.24 percent for male, and the opposite 54.76 percent for female. Also, in the workplace even, the highest percentage was in the government sector (39.68 percent), followed by the private sector (30.95 percent). However, others have had a good sample of each, as shown in Table 1. At the educational level, the majority were individual with a bachelor's degree, as a percentage 52.38 of the total participants. Moreover, at the nationality level, the segment was equal between Emiratis and the non-Emiratis.

It is important to get a clear background and a solid understanding of the extent to which the participant had enough information and knowledge about CSR as a concept. That also makes this survey more reliable in studying people's awareness regarding CSR practices among business firms in Dubai. The participant awareness

level was measured. 91 percent of the participants know between "Somewhat aware to extremely aware". Also, the majority were "Very aware" (49 percent). This is a satisfying level of awareness, which makes the survey results and the outcome more acceptable for the study objectives. The biggest score of selection out of the answers was the answer of "Responsibility towards society, economy, and environment" (82 percent). On the other hand, the least score of selection was for the answer "Responsibility towards shareholders" (29 percent). This also reflects a deep understanding by the participant about what CSR should be about, as the responsibility towards shareholders means that firms think mostly about the revenue and maximizing the profit that makes the shareholder blessed, as this type of operation mostly eliminates other concerns of other stakeholders.

The study now turns to the main study measurements that cover the core purpose of how the Dubai community investigates firms' CSR; the level of expectations and evaluation of business firms in Dubai when performing CSR during crises. 44 percent say they expect Dubai firms to direct their priority to the community in crises, followed by 31 percent that should focus on their employees, and this seems a very mature level of awareness of social responsibility in the Dubai community. In the following question, the Dubai community give high scoring and express their expectations that firms should support the government with donations and goods and service and follow the government's crisis guidelines in doing their business plus support the community with special offers by (63 percent as an average) where mostly (95 percent) expect this form large firms in Dubai.

Table 1. Demographic survey data segmentation

Gender	Male	Female					
	45.24%	54.76%					
Work place	Government	Private sector	Semi-government	Freelance or self-employed	Student	Unemployed	
	39.68%	30.95%	6.35%	6.35%	4.76%	11.90%	
Education	Primary school or less	Secondary school	High School	Diploma	Bachelor's degree	Master's degree	PHD
	0.00%	1.59%	9.52%	9.52%	52.38%	23.81%	3.17%
National	Emirati	Non-Emirati					
	50.00%	50.00%					

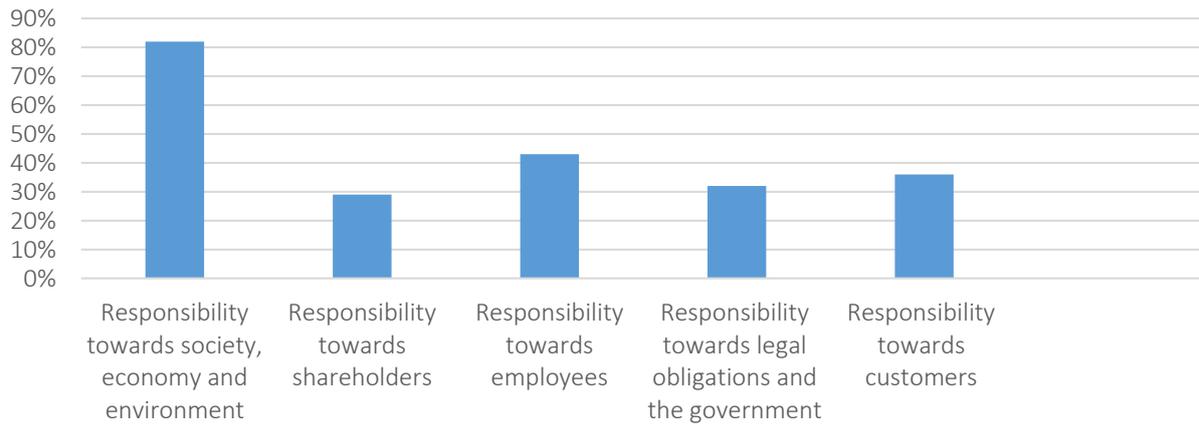


Figure 1. Understanding of sustainability practices in the private sector

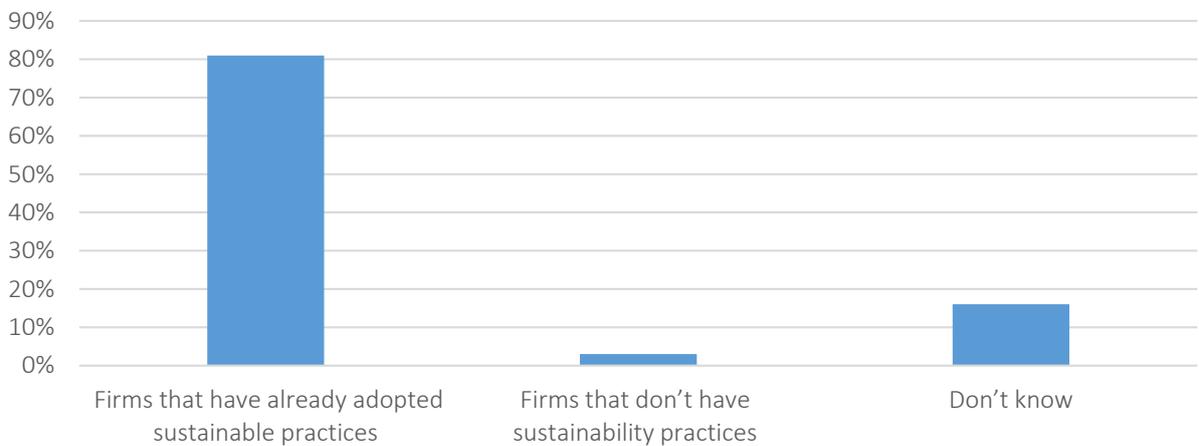


Figure 2. Firms eligible for full support during COVID-19

Also, the participants believe (81 percent) that firms already adopted sustainable practices and are more likely to support the government and society during crisis times such as COVID-19. This reflects a new direction after the crises, as in question number 13 (87 percent) participants expose their willingness to deal with firms that play a supportive role with government and community during the COVID-19 pandemic. The crisis has allowed the Dubai community to bear in mind that leading firms have not yet developed the CSR manner in which they should operate.

This was supported by the results, the community (86 percent) agreed to have sustained publishing about firms that cooperated with government and society. And they lean to government communications by 66 percent to adopt these publications. In addition to that, the community encour-

ages the government to act against firms that do not support the government and society during the crises and do not have any solid CSR practices in the palace. As 65 percent of the community says, the government should set more soft policies to encourage these firms to adopt sustainability practices and 48 percent say to set hard policies to force these firms to adopt sustainability practices.

Expert 1 feels that all the stakeholders should get in contact and set a balance of concern and attention to match the minimum needs for each stakeholder. For priorities, it is time to balance on the rope till they pass the gap; as every stakeholder will impact others and all those partners should understand this. However, this also may depend on the firm's financial status, when the crisis began to hit. Expert 2 has a different point of view: that this time, the pandemic time is the time for



Figure 3. Firms the community can deal with during or after a crisis like COVID-19

employees, then the community and no other rights are important at this time, neither investors nor shareholders, because these guys can wait. The most valuable asset that firms have is staff reset. Job stability, health and safety for these employees should be a priority for the firm. The most common and biggest mistake that most firms make during the pandemic is reducing their staff in to reduce costs, because after the pandemic, these firms laid off the percentage of their employees who face a shortage of production where they most needed to work in full force to cover their losses. In this case, they again follow the lead and train new employees with new wages and zero experience in their firm's environment and culture. This was closer to the survey result in the same study area. The community prioritizes the society by 44 percent over the employees (31 percent).

Expert 2 follows the above idea when considering restructuring the internal operation in an efficient way not firing their employees. This should be number one, and then firms can focus on attracting their customers exactly because they need this, after that they can also get along with the government, and so on. Expert 1 agrees with Expert 2 that the restructuring the internal operation is the best thing these firms should do. Given this, the same approach as above in materiality and priority depends on the present requirements and condition. But not to interrupt any systematic sustainability practices, it can restructure the dependence on the crisis requirements and con-

dition, but not stop it. State-owned organizations should support the government because they are their investors. Expert 2 added that other normal firms are only now thinking about stabilizing their firm. Like these firms, most of them consider VAT (value-added tax) as their contribution to the government.

Firms that have already adopted sustainable practices before the crisis are more eligible to support the government and society during the crisis. This was an agreement by the community through the survey by 81 percent. Both experts also support this idea. Expert 1 explains this as an easy thing for these firms, because they will not do anything new for them, do their business as usual. Having sustainable practices in place as a CSR commitment will make the support of the government and society a normal day-to-day operation for those firms. Expert 2 amplifies the fact that the earlier belief never means that firms don't have CSR yet, don't need to support it; they also are required to play a supportive role for government and society. Large firms are more eligible to support the government and society during the crisis. Both experts say so in addition to the 95 percent vote from the survey. Expert 1 indicates whether the support will be in cash, it will remain the same, but in services and products, medium and small firms can also support.

In addition, logically, they will be far from adopting CSR, because they will be too busy trying to

cover their losses and get a quick payback. Those firms should be on the government concern after COVID-19, where communities out of the survey investigate the government to set hard or soft policies to force and encourage firms to adopt CSR, however, they lean to the hard policy. This was also the Expert 1's point of view. But on the other hand, Expert 2 does not agree with this, because the government is trying to help firms to pass this crisis with minimum losses, so it is too far to happen. Maybe there will be a fee increase, but this will be on everyone not only the non-supported firms.

And what firms they are willing to work with after COVID-19, with supported firms or non-supported firms to governments and society. Expert 2 believes nothing will change for him, as an expert, he will continue to work for everyone and help everyone, especially non-supported firms because they need help in building their CSR. Expert 1 has the same view as an expert, but as the community individual he will choose firms that play a supportive role with government and society. This was very close to the community's thoughts as 87 percent of the sample size disclose they are attending to deal with supported firms even now or after the crisis. To make this doable, this information or classification that announces and discloses the firms that support the government and society and the one they did not, need to be out to the public. This will be easy for them to deploy their attention to deal only with supported firms. This kind of publication is required by 86 percent of the community sample size. Both Experts advocate this approach too. In the same context, when an investigation tries to determine the right channel to get information on the classification of firms that support or do not support the government and society. The community looks to the government communication as the most reliable channel followed by social media than traditional media, then the firm's communication has a 20 percent gap between the third and fourth. Both experts agree on government communications too. But experts also see it is even better to have common communication from the government and the firm.

Both experts make statements about how important this time, and it will be considered as a backbone for firms. Supporting government and socie-

ty in these times of crisis will be remarkable from both sides and will attract talents and investors. On the other hand, firms make things worse and do nothing in this context. In addition to making things hard by kicking their employees and affecting their families will also be remarkable. At the same time, Expert 2 added there is now a tendency in the world that makes investors not only care about the financial reports of the targeted firms, but now they investigate the non-financial ones. Firms make things worse these days and lose their reputation by appearing as a non-responsible business, cutting their costs by kicking out employees, and non-stable businesses that cannot maintain their reputation and relationship with the government.

5. DISCUSSION

Corporate officials and business owners explained the multiplicity of images of social responsibility for private sector institutions and firms, which must be proportional to the size of the companies and their financial capabilities (Laythe & Ibrahim, 2020). These views reflect an agreement by the community sample surveyed for this study as a result of the question in which, according to participants, should firm size support government and society during the COVID-19 crisis? The answer was organized to the firm's size as large firms received 95 percent and came first on the list followed by the medium firms by 46 percent, and the last were small firms at 25 percent. This is exactly how the size of firms matters in the expected corporation during a crisis.

This will ensure these firms allocate the support of community and health projects or support groups in need, as well as the contribution of some other companies socially through maintaining employment in their projects and support the continuation of salaries and employment conditions despite the relative stagnation in the projects. Projects that include providing some material assistance and resources to contribute in supporting the categories of workers who stopped their monthly incomes or paying the medication bill or providing housing at a reasonable cost, while the principle of responsibility towards employment must be strengthened and their job stability preserved to the maximum extent possible; besides,

this must also be preserved strengthening the activities of other companies through purchases, which enhances their ability to continue or contribute their role in social responsibility. On the other hand, firms, especially manufacturing firms, must maintain their commitment to society by continuing production, especially necessary and high-demand goods, without raising prices to facilitate the availability of basic materials.

A report (Awalan – Medial East newspaper) written by Sleman Audasays it is noticeable in the Arab world that there is no official motivation for social responsibility initiatives, as well as the absence of social pressure from the community that exempts companies from developing their efforts in this aspect.

A pressure that, when properly directed, leads to an awareness of the importance of the social role of firms. Ultimately, this means forming a broad stream aware of the important role of firms in the community development and acting on this rule in dealing with them, buying their products, or consuming their services (Auda, 2020). How firms are dealing with this crisis is also highlighted in a report Alhashmi (2020) in a local newspaper named Alkhaleej. There is no doubt that there are firms that will be affected by the actions taken to confront this disease, but that should not lead those firms to deal with their employees and workers with an eye of fear, and by that may reach arbitrary dismissal or the ill-considered deduction of salaries on the pretext of facing what you will lose during this crisis. Forgetting that it is these employees who have achieved success and profits, and that the crisis affects everyone, and must unite to face them without prejudice to the capabilities of individuals. The Dubai community supports this statement, as evidenced by data collected through the study. 31 percent of participants believe that firms should focus on their employees. This came as the second priority after the community at 44 percent, where the question was tried to investigate: Which stakeholders should be focused on as a priority during a crisis such as the current COVID19 pandemic?

This shows two concerns from the community that reaches the best of both sides, the community and firms, to protect from the crises impact that could suffer from losses that may be fatal as a result of the closure of many sectors that constitute places

of assembly and enable it to continue and stability, without experiencing strong shocks that make it in a complete deficit of the ability to bear the situation.

Firstly, the return to the blessing and good feedback they received from the government and the community regards their great efforts during the crisis. This was investigated during the financial crisis of 2008–2010. A study by Giannarakis and Ioannis (2011) about the effect of the financial crisis on corporate Social Responsibility Performance, shows that firms see CSR as a type of investment, which helps them to feel unique on the market and build a stronger trust between the society and the firm. On the other hand, Arshad and Astal (2015) done a study on the same and their results show the inequality of CSR disclosure between firms, as in 2007 it was 0.67 to 0.54 in the crises 2009 time and again raised in 2011 by 0.60 on the scale from 0 to 1. Or as the second expected practices, the expected positive trend on sales. As can be seen from the community sample that participated in the survey, 87 percent are willing to change their purchasing choices for responsible company actions during the crisis.

This is considered as a reward from the community to these firms, and an attempt to amend, as those firms mostly fought during the crisis to survive. However, this did not stop them to play a supportive role in government and society. In question 9 of the survey, the community ranked (Minimize its losses and sustain the business) as the 5th priority out of 6. When choosing firms to act during a crisis, the community prioritizes support from government and society.

This will attract firms that do not have adopted CSR yet, because this movement will affect their sales. And they will start investigating the reason behind this, which will lead them to rethink their CSR and move to build a solid strategy. This will guide a bigger movement in the business community and raise the level of CSR practices.

But this depends on the publication of the information that shows the community the firms' performance during the crises, as 86 percent in question number 14 agreed to have this type of information as credibility, they look to get this information from the government as the preferred channel (66 percent), as a result question 15.

The adoption of CSR by firms after the crisis mostly will not stand as a choice anymore. Community opinion will impact policymakers to act upon firms that want to show good attention during the crisis and in some cases even make things worse. This was reflected in a relationship between the firm's supportive performance during the crisis and the government deployment of hard and soft new policies regarding CSR in firms, as the public opinion is community-initiated. The data of the survey show that the participant gave a score of 113 percent in the answer to question 12 that the government should act by policies setting against firms that do nothing during the crises.

CONCLUSION

This study presents the results of the research method used, and the analysis shows the large impact of the crisis on CSR in Dubai firms. Community individuals are more educated out of the crisis, this changes their future purchasing behavior, relying on firms to act responsibly, supporting government and society during the crisis. On the other hand, this also distinguished CSR of firms and the importance of not only a better reputation, but also a corporate lifestyle.

This also supported the literature review in the same context. The crisis time in history of CSR plays the role that awakens and raises the performance level of firms and the level of awareness among communities. Regardless of what the crisis is about, it puts firms on an ethical test with their communities.

However, the result obtained in this study is interesting, but there are still some limitations. Thus, the result may be different in the case of other research that covers a different time and geographical area. The study focused on Dubai emirates only, as with other emirates, as the sample was taken from the Dubai community and the scope of the study focused on Dubai business firms.

Future research could instigate the impact of the sustainability reports on consumer behavior, which could be qualitative research to obtain better relevant results. Survey data showed that participants were more willing to deal with firms that supported government and society during crises more than other firms (87 percent). This will be a big change in sales trends and purchasing habits. This will lead to greater sustainability and performance of CSR in Dubai business firms and will increase the level of responsible business practices of Dubai firms. But this all depends on the availability of reliable disclosure of these practices, where it will be a valuable area for future research.

AUTHOR CONTRIBUTIONS

Conceptualization: Abubaker Mousa Eltoum, Rusdi Omar, Rabiul Islam.

Data curation: Abubaker Mousa Eltoum, Aminurraasyid Yatiban, Rusdi Omar.

Formal analysis: Abubaker Mousa Eltoum, Rabiul Islam.

Investigation: Abubaker Mousa Eltoum, Aminurraasyid Yatiban, Rusdi Omar.

Methodology: Aminurraasyid Yatiban.

Supervision: Aminurraasyid Yatiban.

Writing – original draft: Abubaker Mousa Eltoum, Rabiul Islam.

Writing – review & editing: Aminurraasyid Yatiban.

ACKNOWLEDGMENT

Research grant provided by the Fundamental Research Grant Scheme [FRGS/1/2017/SS01/UUM/02/23] under Ministry of Higher Education, Malaysia, and University Utara Malaysia (SO Code: 13806) is gratefully acknowledged.

REFERENCES

1. Alcaraz, A. S., & Rodenas, S. P. (2013). The Spanish Banks in face of the Corporate Social Responsibility Standards: previous analysis of the financial crisis. *RBGN Review of Business mManagement*. Retrieved from http://www.scielo.br/scielo.php?pid=S1806-48922013000400562&script=sci_arttext&tlng=en
2. Alhashmi, I. (2020). *Corona at private sector*. Retrieved from [www.alkhaleej.ae: http://www.alkhaleej.ae/studiesandopinions/page/CA652AC3-58D2-47C8-AD86-6266FFD8E5A9](http://www.alkhaleej.ae/studiesandopinions/page/CA652AC3-58D2-47C8-AD86-6266FFD8E5A9)
3. Alison Kemper, & Roger L. Martin (2010). After the fall: The global financial crisis as a test of corporate social responsibility theories. *European Management Review*, 7(4), 229-239. <https://doi.org/10.1057/emr.2010.18>
4. Arshad, I. S., Muhammad, T., & Al Astal, A. Y. M. (2015). Empirical Study on Corporate Social Responsibility in United Arab Emirates. *International Journal of Scientific and Research Publications*. Retrieved from <http://www.ijsrp.org/research-paper-0715/ijsrp-p4339.pdf>
5. Auda, S. (2020, April 18). *The private sector as a dam against Corona*. Retrieved from <https://bit.ly/300ymZf>
6. Bae, El Ghoul, Gong, & Guedhami. (2020). Does CSR matter in times of crisis? Evidence from the COVID-19 pandemic. *Journal of Corporate Finance*, 67, 101876. <https://doi.org/10.1016/j.jcorpfin.2020.101876>
7. Burlea, A. S., Vertigans, S., & Idowu, S. O. (2017). *Corporate Social Responsibility in Hard Times*. Cham, Switzerland: Springer International Publishing AG. Retrieved from https://link.springer.com/chapter/10.1007/978-3-319-52839-7_8
8. Cherian, J., & Pech, R. (2017). The Impact of Corporate Social Responsibility on the Workforce of Selected Business Firms in the United Arab Emirates: A Nascent Economy. *Sustainability*, 9, 2077. <https://doi.org/10.3390/su9112077MDPI>
9. European Center for Disease Prevention and Control (2020). *Covid-19-pandemic*. Retrieved from www.ecdc.europa.eu/en/covid-19-pandemic
10. Fernandez, J. L., Sanchez, M. D., Zamanillo, O., & Luna, M. (2020) How Corporate Governance Mechanisms of Banks Have Changed After the 2007-08 Financial Crisis. *Global Policy*, 11, 52-61. <https://doi.org/10.1111/1758-5899.12748>
11. Giannarakis, G., & Theotokas, I. (2011). The Effect of Financial Crisis in Corporate Social Responsibility Performance. *International Journal of Marketing Studies*. Retrieved from <https://www.linkedin.com/in/khulood-hindiye-46197926/>
12. Karaibrahimoglu, Y. (2010). Corporate social responsibility in times of financial crisis. *African Journal of Business Management*. Retrieved from <https://www.springer.com/gp/book/9783319528380>
13. Kim, S., & Choi, S. M. (2016). Congruence Effects in Post-crisis CSR Communication: The Mediating Role of Attribution of Corporate Motives. *Journal of Business Ethics*, 1-17. Retrieved from <https://link.springer.com/article/10.1007/s10551-016-3425-y>
14. Klein, J., & Dawar, N. (2004). Corporate social responsibility and consumers' attributions and brand evaluations in a product-harm crisis. *International Journal of Research in Marketing*, 21(3), 203-217. <https://doi.org/10.1016/j.ijresmar.2003.12.003>
15. Laythe, S. A., & Ibrahim, G. (2020, March 19). *How does the private sector support Emirati society in the face of Corona?* Retrieved from <https://bit.ly/3r1Dfgl>
16. Li, D., Li, C., Chiu, C., & Peng, S. (2019). Does being socially responsible buffer reputation loss in a product crisis? The moderating role of lay theory of corporate social responsibility. *Journal of Pacific Rim Psychology*. Retrieved from <https://www.cambridge.org/core/journals/journal-of-pacific-rim-psychology/article/does-being-socially-responsible-buffer-reputation-loss-in-a-product-crisis-the-moderating-role-of-lay-theory-of-corporate-social-responsibility/660C2D1AE-9E929673E18704BAD49684D>
17. Lins, K., Servaes, H., & Tamayo, A. (2008). Social Capital, Trust, and Firm Performance: The Value of Corporate Social Responsibility during the Financial Crisis. *The Journal of Finance*, 72(4), 1785-1824. <https://doi.org/10.1111/jofi.12505>
18. Selvi, Y., Wagner, E., & Türel, A. (2010). Corporate social responsibility in the time of financial crisis: Evidence from Turkey. *Annales Universitatis Apulensis Series Oeconomica*. Retrieved from <https://ideas.repec.org/a/alu/journal/v1y2010i12p28.html>
19. Souto, D. B. F. (2009). Crisis and Corporate Social Responsibility: Threat or Opportunity? *International Journal of Economic Sciences and Applied Research*, 2(1), 36-50. Retrieved from https://papers.ssrn.com/sol3/papers.cfm?abstract_id=1517744
20. Tsarenko, Y., & Tojib, D. (2015). Consumers' forgiveness after brand transgression: the effect of the firm's corporate social responsibility and response. *Journal of Marketing Management*, 31(17-18), 1851-1877. <https://doi.org/10.1080/0267257X.2015.1069373>
21. World health organization, w. h. (2020, June 6). *Coronavirus disease (COVID-19) pandemic*. Retrieved from <https://www.who.int/emergencies/diseases/novel-coronavirus-2019>
22. European Center for Disease Prevention and Control, E. C. (2020, June 6). *(COVID-19) pandemic*. Retrieved from <https://www.ecdc.europa.eu/en/covid-19>
23. Xifra, J. (2020). Corporate communication, public relations, and reputational risk management in the days of Covid-19. *El Profesional de la Informa*. Retrieved from <https://pesquisa.bvsalud.org/global-literature-on-novel-coronavirus-2019-ncov/resource/en/covid-who-602774>