



**Multi-Dimensional Sustainability Framework
for Service Organisations in the GCC Countries**

**Submitted in Fulfilment of the Requirements for the Degree of
Doctor of Philosophy**

By

Ahmed Musabbeh Al Kaabi

Business School, Brunel University

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Abstract

Sustainability in the business context seeks to create long-term value by seizing the opportunities and overcoming the challenges of simultaneously addressing the organization's economic, environmental and social responsibilities. Several sustainability models and frameworks have been put forward over the past three decades, aiming at helping organizations embed sustainability at the core of their businesses. Their relevancy and applicability are significant, particularly for the manufacturing sector and the overall value chain, even though service organizations are equally important stakeholders in this process. The raising interest to promote sustainability-focused practices, processes and policies in organizations in the Gulf Cooperation Council (GCC) region, particularly across the service sector, have contributed to define the goal of this research, namely: to establish the main drivers and challenges faced by local service organizations to embed sustainability at the core of their business strategy and practice, in order to develop an innovative multi-dimensional sustainability framework specifically adapted to the service sector in the GCC countries' socio-cultural and economic environment. For this purpose, a research path was followed which included: comparative critical analysis of the leading organizational sustainability frameworks and maturity models; an empirical evaluation of their relevancy in the particular context of GCC countries; and primary research to confirm the perceived applied research gap and to evaluate the feasibility and relevancy of putting forward a sector specific framework. The outcome of this research is an innovative multi-dimensional sustainability framework for service sector organizations in the GCC region, which will provide stronger guidance on how to select and implement the most relevant sustainability aspects within the local service sector businesses, thus allowing them to develop better sustainability-focused policies and practices in the workplace. This framework will also contribute to academic community by opening new views on how sustainability is perceived and what adjustments are needed for it to work in the service sector in the context of GCC countries. This framework can later on be extended to other countries of the MENA region, where existing sustainability models and frameworks would not be fit for purpose. The framework hereby proposed was validated by combining the quantitative research and qualitative data collection and

analysis using a combined positivist and interpretive case study strategy based on carefully selected cases across the service sector in the GCC countries. The measurable success of this framework will be the time it will take to reach a significant number of service sector organizations in the GCC countries that achieve the ideal balance between their social, economic and environmental dimensions with few constraints, thus becoming potential leaders of change for a more sustainable and inclusive successful future.

(431 words)

Key words

Sustainability, Sustainable development, Sustainability maturity models, Sustainability framework, Corporate social responsibility (CSR), GCC countries, Service sector, Change management, Organizational culture.

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Declaration Sheet

‘I hereby declare that this submission is my own work and to the best of my knowledge. It contains no material previously published or written by another person, or substantial proportions of material which have been accepted for the award of any other degree or diploma at Brunel University or any other educational institution, except where due acknowledgement is made in the thesis. Any contribution made to the research by others, with whom I have worked at Brunel University or elsewhere, is explicitly acknowledged in the thesis. I also declare that the intellectual content of this thesis is the product of my own work, except to the extent that assistance from others in the project's design and conception or in style, presentation and linguistic expression is acknowledged.’

Signed.....

Date.....

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CHAPTER ONE: INTRODUCTION

Abstract

This chapter serves to present the *rationale* for this research, and to identify the main purpose and key objectives of the research proposal. It introduces the concept of sustainability from the organizational perspective and presents a brief outline of the state-of-the-art in this particular field of applied research, in order to contextualize and to highlight the expected value and novelty this research work may contribute to this field. It also provides an overview of the perceived need and interest on promoting sustainability in the service sector in Gulf Co-operation Council (GCC) region. This chapter also includes a brief description of how the overall structure and the highlights of each one of the chapters that comprise the thesis.

1.1. Rationale

It is fairly well established that world human population growth, along with the way in which policies, strategies, practices and activities of corporations, institutions, governments and societies in general have evolved, particularly since the late 1800s, has significantly contributed to disordering the stability and sustainability of the three critical systems (social, economic, and environmental) on which human society as we know it fully depends on. These practices have resulted in three key and heavily interlinked challenges: the energy, water and food security issues the world faces nowadays (Bizikova et al., 2013; Blowfield, 2013). A fourth challenge, probably the one which governments and businesses organisations are the most accountable for, is that of continued and increased social inequity (O’Riordan, 2011; Doppelt, 2012; Blowfield, 2013; Robertson, 2014).

These pressing social and environmental issues at the planetary scale, harshened by the budgetary constraints caused by the latest economic turmoil, call for innovative organizational and operational models across all industries and sectors, public and private, and set the scene on which citizens, organizations and governments have to act in a consensual, well-informed, intelligent socio-political and culturally correct way (Scheel and Von Rosing, 2010; Sedlacek and Gaube, 2010). The complexity of the topic

requires an urgent yet careful and selective approach, as has been learned from the positive and negative lessons gained from the continued attempts that the EU and other Western countries have made so far in trying to address and embed Sustainability in the governmental and corporate matrix, e.g. the Excellence Framework for Quality Management - EFQM in the European Union (EFQM, 2013) or the Malcolm Bridge National Quality Programme - MBNQP in the USA (NIST, 2012).

Over the past decade, hundreds of books alongside with thousands of papers on corporate sustainability have been published, some of which offering particularly insightful, well explained and highly relevant tools, frameworks and guidelines for businesses and organizations in general to become truly and fully sustainability-focused (i.e. environmentally concerned and actively engaged in societal welfare, while ensuring the economic success of the overall operations and processes). Several models, standards and frameworks have also been put forward and their relevancy and applicability are significant, particularly for the manufacturing sector and the overall supply chain (De Bruin et al., 2005; Jørgensen et al., 2007; Silvius and Schipper, 2010; IRI, 2010). However, the attempt to fully understand what makes organizations embed sustainability practice in their daily processes, and why indeed most organizations worldwide have not at all considered to do so, still remains understudied (Smart and Barman, 2010).

By its intricate nature and its interdependency with global geopolitical and economic issues, the topic requires a careful, localized approach at first, which can then be scaled up or down, as determined by the specificity of the local parameters: only then it will be possible to trigger change in an effective, efficient, innovative and meaningful way (Davila, Epstein and Shelton, 2012; Percival and Shelton, 2013). The change has to begin from within the organizations, supported by governmental and international actions and plans, and the success of the implementation of change frameworks depends on the organizations own capacity to be simultaneously resilient to what is happening in society at large (which brings about continuous changes and threats to the organizations) and be proactive in view of helping address those same societal issues, be it by enhancing their own human capital, be it by promoting societal betterment in the

broader community, either at the local or the national level (Blackburn, 2009; Doppelt, 2009; O’Riordan, 2011).

Aware of these challenges, and having had the opportunity to learn from the lessons so far gained, the member countries of the Gulf Co-operation Council (GCC), given their specific natural settings, young populations and significant capital resources, are in an exceptional position to play a major role in making sustainability become a core processual and systemic paradigm across all sectors of human activity, be it at the level of governmental bodies or in business organizations and society at large (KPMG, 212). This movement has in fact already started at an unprecedented rate, as perceived from the many outstanding international events on Sustainability and Corporate Responsibility that have been taking place in the region in the past few years (Al-Dabbagh and Assaad, 2010; Muralidhar, 2010; Ramadi, 2012). Yet, businesses at large still show little sign of sustainability-focused strategies and mindsets in their daily operations and processes.

Even though manufacturing and product trading organizations are usually the first to respond to these issues, service organizations are equally important stakeholder in this process. Given the fact that service organizations are the leading economic activities in GCC countries nowadays, this was a determinant factor that helped to define the focus of this research.

1.2. Research purpose and key milestones (objectives)

The raising interest to promote sustainability-focused practices, processes and policies in organizations in the Gulf Co-operation Council (GCC) region, particularly across the service sector, have contributed to define the goal of this research.

The author’s tacit knowledge on the GCC service sector, supported by existing literature and insightful primary data obtained close to key stakeholders locally, led the researcher to identify an existing gap in applied research in the selected context: ‘What leads (or constrains) local organizations to embed sustainability?’ And, in the case of those few which have started to implement some sustainability-led actions (often addressed under

the umbrella of ‘social responsibility’), how and why do they determine the key parameters in view of leading the change process towards becoming a sustainability-focused organization?’

This double-question seems to be not only a pressing issue in general, but even more so when applied to the context of a region such as GCC, where sustainability is in the agenda but few organizations so far (especially as the vast majority is in the service sector) engaged in implementing it as a core part of their organizational structure and culture.

From the stage in which this research gap was identified, many specific objectives emerged, but to keep the research within achievable goals, they were reduced to the following four, all of which focusing specifically on service sector organizations in the GCC region.

The very first two objectives (1 and 2 below) are a search for sets of factors (reasons, causes) that the researcher attempted to list in order to better understand what might be the underlying causes for the low level of engagement in sustainability, namely:

1. to identify the motives of companies (within the service sector in GCC countries) to be sustainable;
2. to determine why some/most companies (within the service sector in GCC countries) are not sustainability-focused;

Whilst aims 3 and 4 (below) may be perceived as prescriptive models to be followed for implementing a change towards embedding organizational sustainability, and may be in fact be considered as the basis of a sustainability framework. These two further objectives are:

3. to provide a guide for leaders (within the service sector in GCC countries) to become more engaged in sustainability-led practices;
4. to support companies (within the service sector in GCC countries) in developing sustainability policies.

The service sector of the GCC countries has been selected because of its size, its projected growth, and more importantly, because of the mutual influence of the service sector and sustainable development of the region. Although the service sector is mainly

producing and dealing with intangible goods, it comprises key activities such as health care services, education services, modern communications and information technology. These and other business services, by depending less on natural resources in general than the manufacturing sector, but by relying heavily on energy, for example, provide an ideal starting point for the development of a localized framework. In doing so, they contribute towards the development of human capital, as well as towards a state-of-the-art transformation of the local and the global economy (the so-called “globalization” phenomenon) and place the GCC countries in a very competitive position as leaders in corporate sustainability.

Several sustainability models and frameworks have been put forward over the past three decades. In the next chapter, a brief overview of some of the leading models and frameworks in organizational sustainability are provided. Among them, we may refer here to those by Cagnin, Loveridge and Butler (2005), and by Kirkwood et al. (2008), as well as the most outstanding international sustainability models and frameworks such as the ‘Framework for Business Sustainability’ proposed by Pojasek (2007), the ‘Phase Model for Corporate Sustainability’ by Dunphy, Griffiths and Benn (2009) and the European Framework for Quality Management (EFQM, 2012). However, these and other existing models and frameworks had to be analysed with some caution, as most of these tools at present are still mainly devoted to product/manufacturing organizations in heavily industrialized countries.

Also noteworthy, and most relevant to the scope of this research, are tools such as the ISOs 9001 (quality management) and OSHAS 18001 (occupational health and safety) and even the ISO 14001 (environmental management), or their local equivalents, as well as the Dow Jones Sustainability Indices (DJSI), which help to identify and measure the key parameters and dimensions at stake, and will prove invaluable tools for benchmarking. And these should be considered alongside with sustainability reporting tools, such as those provided by the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB). Whilst the relevancy and applicability of these existing and already tested organizational sustainability frameworks and maturity models and tools are significant, particularly for the manufacturing sector and the overall value chain, they do not seem to be fully adjusted

to the service sector, and clearly fail to properly address the specific needs, priorities and challenges faced by the service sector in the GCC area.

The main objective of this work therefore became to put forward an innovative multi-dimensional sustainability framework addressing the double research question stated above, and pursuing the four objectives listed above, specifically adapted to the service sector of GCC countries' socio-cultural and economic environment, and in line with the international developments and plans for 2020 and beyond.

This thesis is therefore the outcome of a research path that included: comparative critical analysis of the leading sustainability frameworks and maturity models; an empirical evaluation of their relevancy in the particular context of GCC countries, alongside with primary research to establish the main drivers and challenges faced by local service organizations to embed sustainability at the core of their business strategy and practice; so as to provide guidance and support throughout the change management process towards success by helping the organizations become sustainability-focused..

As Sustainability in organizational context is still at its dawn in the region, and due to the specific and highly relevant local socio-cultural and environmental parameters, it became apparent that it would be more meaningful to keep the dimensions to the strict minimum of three, the classic Economic, Environmental and Social (Wheeler and Beatley, 2004; Lozano, 2008) rather than dare to follow the most recent proposals that incorporate up to seven different dimensions (Seghezzeo, 2009; Cagnaro, 2014).

1.3. Value and novelty of this research

The theoretical and practical contributions of this study are novel and timely. As mentioned before, the application of organizational sustainability in the GCC countries is still very incipient, in spite of the growing local governmental and corporate interest in the topic.

By analysing why and how some local service sector organizations are (or are not) embedding sustainability-led practices and policies, and by providing a framework

specifically adapted to the local (GCC) service sector business environment, this will contribute to develop better sustainability-focused policies and practices in the region. This will also provide greater reality-based knowledge to the academic community, by opening new views on how sustainability is perceived and what adjustments are needed for it to work in the service sector in the context of GCC countries.

As stated in the objectives, the framework is intended to provide a flexible set of potential ways from which local service sector organisations may build their own specific solutions to gain sustainable competitive advantage and maintaining a balance between business, people and the environment within the GCC countries, so as to enhance and sustain wellbeing of the workforce and society at large. This thesis may also contribute to tackling locally issues of how to embed trust and risk-taking, promotion of scientific and technological innovations, whilst effectively addressing the challenges of water and food security, carbon emissions and embedded carbon, as well as social issues such as social justice and age. The proposed framework might therefore modestly contribute to understand GCC service organisations' motives to engage (or not) in social, economic and environmental sustainability initiatives. The framework might also encourage and assist scholars, managers, policy makers and other stakeholder groups to contribute in an effective way in the development of social, economic and environmental sustainability agendas and policies.

In spite of its apparent narrow focus, the outcomes of this research bring nevertheless a much broader value to the field, by filling a research gap that can be applied not only in the context of the GCC countries, but which can also be adapted to various other contexts, namely later on to be potentially extended to also be applied to the service sector reality in the broader MENA (Middle East and North Africa) region, where the existing sustainability models and frameworks would not be fully fit for purpose.. This will be further explained in the Methodology (Chapter 4). The proposed framework is therefore of great value to both the business matrix and the theoreticians of sustainability-led organizational change for service providers in the GCC region. It contributes to applied research in an area which remains largely undefined and unregulated, and which many scholars have been claiming as imperative, in spite of the

increasing number of leading (and many of which of excellent quality) sustainability models and frameworks.

The multi-dimensional sustainability framework hereby proposed was validated by combining the quantitative research and qualitative data collection and analysis using interpretive case study strategy based on carefully selected cases known for their engagement in best practice across the service sector in the GCC countries.

Policy makers in the GCC and other regions can take direction from the results of this research study for planning and developing standards and regulations of sustainability; whilst practitioners will have a better understanding of how to achieve more positive attitudes and deal effectively with diversity and thus improve group dynamics in the workplace.

The measurable success of this framework will be the time it will take to reach a significant number of service sector businesses in the GCC countries to fully achieve the ideal balance between their social, economic and environmental dimensions with few constraints, thus becoming potential leaders of change.

In a later stage, the framework may also enable local service sector organizations to tackle issues of how to embed trust and risk-taking, promotion of scientific and technological innovations, whilst effectively addressing the challenges of water and food security, carbon emissions and embedded carbon, as well as social issues such as social justice and ageing. This framework aims therefore to become the modest foundation upon which organizations may build their own new strategy for a smart, fully sustainable and inclusive successful future. By focusing on sustainability in the service sector in GCC countries from the perspective of ensuring a new culture and a new governance model, this research and its expected outcomes are in line with the most recent international developments and plans for 2020 and beyond.

1.4. The structure of the Thesis

The thesis is organised into eight chapters, with the core body of the thesis comprising three main parts: background theory, focal theory and data analysis, according to the

classic approach proposed by Phillips and Pugh (2000). The division has been made to serve the aim and the objectives of the study and to support the development of a novel contribution.

- After this Introductory chapter, CHAPTER TWO provides the overall contextualization of the topic, with literature review on the background theory on Sustainability and Sustainable Development, the evolution and scope of the concepts, a summary of the most relevant historical milestones that set the scene for a global sustainability-led corporate mindset, and the dimensions and scope of present-day organizational Sustainability. Most importantly, it presents an overview of the leading models and frameworks for organizational sustainability, thus providing the key theoretical background on which the development of the present proposal is based.
- CHAPTER THREE comprises a brief profile of the GCC countries business environment context, so as to better help to understand the socio-economic, cultural and environmental dimensions and values to which the proposed framework for corporate sustainability in the service sector must fit. This provides the background knowledge regarding the specific context for which the end result of this thesis (i.e. the proposed framework) is intended.
- CHAPTER FOUR provides details and justification of the methodology adopted, together with an explanation on the way in which the data have been collected, analysed, and used. As this process can be conducted in different ways and may take different ontological and epistemological positions, the choice for this study which will be discussed further in chapter five is an interpretivism position. The appropriateness stems from the fact that sustainability is principally complex in nature, it is adopted in complex social contexts, and is managed and controlled by different groups of stakeholders, hence an interpretivism position is required that can work effectively in such context. An overview of the decisions justifying the use of specific approaches, strategies and methods is also presented.
- CHAPTER FIVE comprises the peak goal of this research proposal, i.e. the novel multidimensional sustainability framework for the service sector in GCC countries. The intended framework is presented, contextualized and critically evaluated in regards to its value and relevancy for the GCC countries, particularly in regards to the service sector, as defined as key objective of this thesis. This is cross-linked with

the theoretical background provided in the literature review, particularly by means of a critical comparative analysis of the more widely used models and frameworks; and it also refers to the author's tacit and explicit knowledge about the business environment and the existing level of sustainability interest and focus within the service sector in the GCC context.

- CHAPTERS SIX and SEVEN respectively, present the quantitative and qualitative findings collected during primary research, along with the corresponding detailed analysis and validation. Data triangulation is included, as it increases the confidence in interpretation, helps to get more reliable and consistent research conclusions, and overcomes the limitation of using the mono method in terms of bias in research findings. An overall discussion of the findings is also presented, to sustain the relevancy and novelty of the proposed framework, taking into account that it specifically addresses service organizations in the GCC countries when compared to the existing excellent global frameworks that have been developed and in use in other countries where sustainability practices have already become a core driver for businesses.
- CHAPTER EIGHT: summarizes the intent and development stages of this research, reflects on the possible outcomes of this proposal and suggests potential further research aspects it may trigger.

A diagrammatic outline of the thesis structure as described above, is provided below (Figure 1.1):

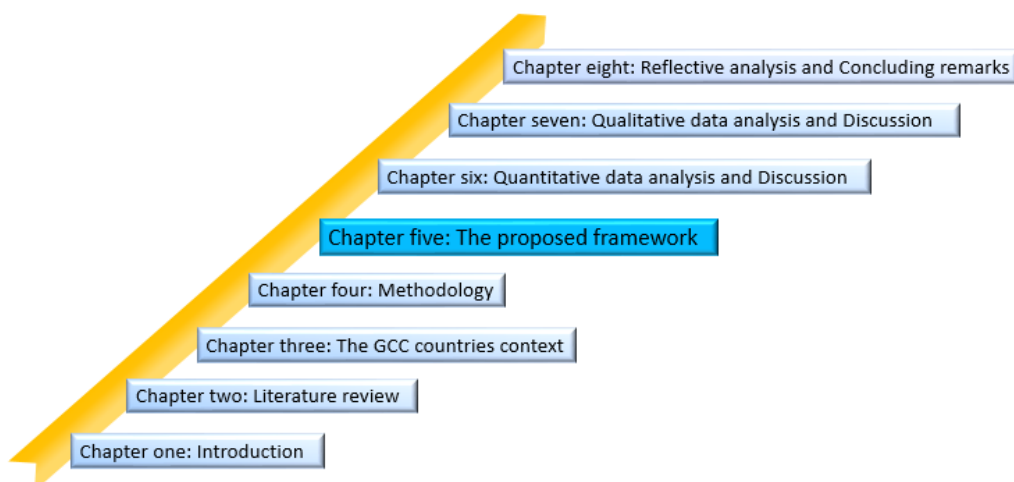


Figure 1.1. The structure of the thesis

CHAPTER TWO: LITERATURE REVIEW

Abstract

This chapter is the outcome of thematic literature review that provides the background theory on which the proposed framework is based. For clarity, it is divided in two sections: 2.A (“The evolution and dimensions of Sustainability”) and 2.B (“Organizational Sustainability models and frameworks”). Part 2.A presents the most relevant historical milestones in the evolution of the key concepts of ‘Sustainable development’ and ‘Sustainability’ and a broad overview the existing most widely used theories, concepts and tools within the scope of corporate sustainability. This is followed by a reflection on the diverse interpretations of the word ‘model’ when applied to the sustainability, and puts forward an attempt to clarify the difference between model, framework and operational representations or definitions of sustainability. It then goes on to elaborate on each of the most widely accepted organizational sustainability diagrammatic definitions, frameworks and existing models, illustrating some of the ways in which businesses have at their disposal to start to embed sustainability practices and mindsets in their organisational context. Part B gives an overview of the leading sustainability models and frameworks for corporate sustainability, briefly explaining how each of the terms is defined and used in the scope of this thesis. The contents of this Chapter will therefore be often referred to during the following chapters, as it provides the background data for the development of the specific framework proposed in this thesis.

2.A. The evolution and dimensions of Sustainability

2.A-1. Sustainability as an idea, and Sustainability as a discipline

“Sustainability can be seen as the latest example of profound change demanding transformation throughout society” (Michael Blowfield, 2013, p.4).

Dealing with the research field of corporate sustainability implies the question of understanding the background evolution of the topic itself, and the path that led to its present day most accepted definition and scope, as well as making it clear when and whether better to use the word ‘Sustainability’ or the concept of ‘Sustainable Development’.

Sustainability (often, and somewhat wrongly, used interchangeably with the concept of ‘Sustainable development’) is an important and increasingly popular research field. It is the primary theme for thousands of papers and hundreds of books written since the late 1990s and, according to the GoogleTM search engine in June 2014, the term can nowadays be tracked in the title of over 130 million web pages, compared to the 91 million in spring 2011.

As suggested by Margaret Robertson “the word ‘Sustainability’ can be used in two ways: as an idea, and as a discipline. As an idea, sustainability refers to the body of knowledge that deals with how dynamic systems work on this planet; whereas sustainability as a discipline, refers to humanity’s rapidly evolving response to the urgent planetary challenges we face, a response that includes emerging professional opportunities” (Robertson, 2014). This thesis falls mainly into this second scope of what Sustainability is, and we adopt Pojasek’s view on Business Sustainability as “a core strategy that seeks to create long-term shareholder value by embracing the opportunities and managing the risks that result from an organization’s economic, environmental and social responsibilities” (Pojasek, 2007).

The research in the field of sustainability (which aims to develop a shared understanding and common commitment by linking environmental, social and economic development concerns) has become a major focus for public and private organisations across the world.

During the last three decades, networks of diverse actors have been formed, alliances have been built, research and consultancy centres and institutes have been created, projects have been formulated, and huge amount of investments has been made in the name of sustainability. It is a complex intersection of a number of different research domains, such as social sciences, economics, technology and business and management, where sustainability research can take place. However, a proper definition of the scope of the specific terms ‘Sustainability’ and ‘Sustainable development’ is still lacking, and it is not clear whether the terms are in fact synonyms or slightly different or even complementary.

Therefore, for clarity, in the scope of this thesis, the term ‘Sustainability’ is used as the major principle and key objective regulating processes and procedures, a management approach to ensure the goals and objectives of any specific action are performed in the most effective and efficient way, with responsible use of the resources (be it financial capital, human-capital, or the raw materials, energy or any other natural resources required) targeting zero waste throughout the processes and operations involved to accomplish that specific end objective. Whereas the concept of ‘Sustainable development’ is hereby used mainly to refer to broad governmental actions and objectives emerging from sustainability-focused goals, processes and procedures performed within organizations, which can lead to the development of local, regional or national standards, policies and regulatory actions to promote environmental betterment and ensure society's long-term welfare. Or as Bob Willard states: “my vision for a sustainable world is ‘a flourishing resilient human society on our finite planet’” (Willard, 2014). Occasionally during the thesis, however, the terms might be used interchangeably, as to respect the sources of information used.

2.A-2. Evolution and scope of the concepts ‘Sustainable Development’ and ‘Sustainability’

The term ‘Sustainability’ was first coined in the 18th century by a German forest specialist, Hans Carl von Carlowitz, head of the Royal Mining Office in the Kingdom of Saxony, in order to meet the challenge of a predicted shortage of timber, the key resource of that time. In his 1712 text *Sylvicultura Oeconomica* he prescribed how forests should be managed in order to “preserve the integrity of the system on a long-term basis, so as to ensure it would still be available undiminished in its true potential to future generations”. The *Sylvicultura Oeconomica* had a remarkably deep impact, and in 1757 Wilhelm Gottfried Moser, in his *Principles of Forest Economy*, took up the concept of ‘Sustainability’ which became a focal term embedded in phrases such as “sustainable cultivation of our forests”, “sustained yield forestry” and which formed the foundations of modern silviculture education. The Forest Academy of Tharandt, in Prussia, and other institutions of higher education, fleshed out the concept more thoroughly and applied it rationalistically as the basis of geometry and surveying (Grober, 1999), setting the basis for present day Forest Management and Landscape

Ecology. The outcomes were brilliant: deforestation rate was reversed, the timber shortage problem was solved and formed the basis for Alexander von Humboldt's leading work, in the 19th century, on the holistic approach to managing natural resources by looking onto Earth as a single and unifying system (Antrop, 2006; Agnoletti et al., 2008; Kellner, 2014).

But it was only in the twentieth century, particularly in the 1960s and 1970s, that several leading publications and events definitely carved the path towards the world being aware of the need for sustainably managing our actions on our finite and unique planet. From the many memorable events that took place, not all are directly related to the scope of the present work. Nevertheless, at least a few are worth highlighting here, as they provide the sense of how long and weary the process of establishing a worldwide accepted mindset on what are the limitations and perceptions of the world's resources are, at this age of the Anthropocene. Among those events, some are particularly well-known and commonly cited, but worth mentioning here nevertheless. One of the milestones of the development of the present sustainability mindset was the 1968 Biosphere Intergovernmental Conference for Rational Use and Conservation of Biosphere. This event, held by the UNESCO, triggered the very first intergovernmental discussions of the concept of ecologically sustainable development. In the opening chapter of the report, Professor Kavco et al. Stated "In modern industrialized society, based on scientific planning and expedient use of the laws of nature and means of science, technology and industry, the biosphere can be manipulated as a man-controlled system, which will provide the most favourable conditions for the welfare of mankind. Any manipulative measures must of course take account of the limits of tolerance and plasticity of the biosphere." (UNESCO, 1970).

The 'Polluter pays principle' established in 1971 by the Organisation for Economic Co-operation and Development (OECD) clearly marked a new era of concerns, and paved the way to other international major principles, policies and regulations in view of ensuring good practices towards the environment and towards society at large.

But the concept of "Sustainable development" evolved mainly between 1972 and 1992, through a number of important research initiatives like the Club of Rome, and a series of international conferences, of which the United Nations (UN) Conference on the

Human Environment, held in Stockholm in 1972, under the leadership of Maurice Strong, represents a major step forward in the development of the concept. The conference has sent a strong message that the forms of economic development have to be changed. The outcomes of the conference put a strong emphasis on the importance of environmental management and the use of environmental risk assessment as a management tool (DuBose et al. 1995). The conference has also issued a series of recommendations led to the establishment of the UN Environment Programme (UNEP) as well as the creation of many national environmental protection agencies at the national level.

The 1980s were certainly those that brought the biggest tidal wave of change to the Sustainability scenario, with events such as the 1980 World Conservation Strategy released by the International Union for Conservation of Nature (IUCN) which, in the section “Towards Sustainable Development” identified the main agents of destruction as being poverty, population pressure, social inequity and the terms of trade, calling for a new international development strategy with the aims of redressing inequities, achieving a more dynamic and stable world economy, stimulating economic growth and countering the worst impacts of poverty (<http://www.iucn.org/>) and which in some way launched the start of the new era of sustainability as we know it now, and set the basis for actions such as the Millennium Development Goals (MDGs).

But it was not until the late 1980s that the “official” onset of the term ‘sustainable development’ was recognized. This dates from 1987, when the United Nation General Assembly established the World Commission on Environment and Development (WCED) as an independent group of high-level experts and government officials. At that time, the commission was chaired by Gro Harlem Brundtland, the prime minister of Norway and was driven by the mission to design a global program for change and, more specifically, to propose long-term environmental strategies for achieving sustainable development by the year 2000 and beyond (WCED, 1987).

In the Commission’s landmark report ‘Our Common Future’ also known as the ‘Brundtland Report’ published in 1987, the term ‘Sustainable development’ was introduced and defined as “The development that meets the needs of the present without

compromising the ability of future generations to meet their own needs". In fact, the concept in itself actually not at all new, as many tribes across the world had been using that basic approach to the management of the local resources their livelihood depended on; an example of this is the 7th generation principle established by the Iroquois native Americans (Clarkson, Morrissette and Régallet, 2000). However, since the publication of the Brundtland report, 'Sustainable development' dimensions became major trends, leading to a very broad acceptance with diverse interpretations, many of which rather contradictory. This triggered the publication of 'Caring for the Earth: A Strategy for Sustainable' edited in 1991 by David A. Munro and Martin Holdgate, published in partnership with the United Nations Environment Programme (UNEP) and the World Wide Fund (WWF) (Munro, Holdgate and the WWF, 1991). In this document, 'Sustainable development' means "improving the quality of human life while living within the carrying capacity of supporting ecosystems" while 'Sustainability' is expressed as 'A characteristic of a process or state that can be maintained indefinitely.' The term 'Sustainable growth' was refuted, on the basis that there "is a contradiction in terms: nothing physical can grow indefinitely." 'Sustainable use' was also clarified, so as to be applicable only to renewable resources, referring to using the renewable resources at rates within their capacity for renewal. The concept of 'Sustainable economy' was clarified too, as being "the product of sustainable development in order to maintain its natural resource base", and supposed to "continue to develop by adapting through improvements in knowledge, organization, technical efficiency, and wisdom." (Munro, Holdgate and the WWF, 1991). In this same publication, the following "Nine Principles of a Sustainable Society" were laid:

- i. We need development that is both people-centered and conservation-based
- ii. Respect and care for the community of life
- iii. Improve the quality of human life
- iv. Conserve the Earth's vitality and diversity
- v. Minimise the depletion of non-renewable resources
- vi. Keep within the Earth's carrying capacity
- vii. Change personal attitudes and practices
- viii. Provide a national framework for coordinating development and conservation
- ix. Create a global alliance

The ‘Brundtland report’ and ‘the Nine principles’ provided the *momentum* for the 1992 United Nations Conference on Environment and Development (UNCED), held in Rio de Janeiro, commonly known as the Rio Conference or as ‘The Earth Summit’. This set an unprecedented scenario for a UN conference, in terms of both its size and the scope of its concerns. Twenty years after the first global environment conference, the UN sought to help Governments rethink economic development and find ways to halt the destruction of irreplaceable natural resources and pollution of the planet. (United Nations, 1997)

The Earth Summit’s message — that nothing less than a transformation of our attitudes and behaviour would bring about the necessary changes — was transmitted by almost 10,000 on-site journalists and heard by millions around the world. The message reflected the complexity of the problems facing us: that poverty as well as excessive consumption by affluent countries are the issues to be overcome. One of the big achievements of the Rio Conference was to lead the production of major international documents such as the Rio Declaration, Agenda 21, and the Conventions on Desertification, Biodiversity, and Climate Change (Mebratu, 1998).

The Declaration emphasised on the role of stakeholders’ involvement in effective policy development and implementation, and also highlighted the importance of the use of interdisciplinary, managerial instruments for environment management, specifically the use of environmental impact assessment and environmental standards.” (UN, 1997)

One further outcome most noteworthy for the scope of this thesis is the ‘Principle of Common but Differentiated Responsibility, CBDR’: one of the cornerstones of ‘Sustainable development’, it emerged as Principle 7 of the Rio Declaration, and has its origins in equity considerations and equity principles in international law. It served to inform in particular the United Nations Framework Convention on Climate Change (UNFCCC) and the Kyoto Protocol. States have common but differentiated responsibilities, and in essence it is a guiding principle of international cooperation and solidarity. As very clearly explained in the *Encyclopaedia of Earth* (de Lucia, 2007), “the CBDR has two matrices:

- i. “The first is the common responsibility, which arises from the concept of common heritage and common concern of humankind, and reflects the duty of States for equally sharing the burden of environmental protection for common resources”;
- ii. “The second is the differentiated responsibility, which addresses substantive equality: unequal material, social and economic situations across States; different historical contributions to global environmental problems; and financial, technological and structural capacity to tackle those global problems. (...) the need to evaluate responsibility for the remediation or mitigation of environmental degradation based on both historical contribution to a given environmental problem and present capabilities.”

And from the same source, it can be referred that “The novelty of the CBDR is the emergence of the historical responsibility dimension. (...) The developed countries acknowledge the responsibility that they bear in the international pursuit of sustainable development in view of the pressures their societies place on the global environment and of the technologies and financial resources they command.” If taken seriously, this might have many positive consequences on how both governments and business organizations globally do indeed pursue a Sustainability-led path towards Sustainable development.

Whether we count the years from two years ago, 2012, when the Rio+20 Conference on Sustainable Development took place, or whether we count it from twenty-two years ago, when the 1992 historical Rio Summit took place, the important questions still seems to remain basically the same: What has been achieved on the road of sustainable development? What can we do to fully commit to sustainability?

The publication of “The future we want” as the written outcome of Rio+20 does not seem to be effective enough to address these questions, as happened with many other well-contextualized publications. And this is probably a very clear sign that, somewhat along the line, be it in the way the conferences are held, or the publications are written and disseminated, or the way in which this truly is passed onto each stakeholder, each citizen, each professional worker and each student urgently need fixing.

This is corroborated by the outcomes of a recent study has been conducted by the Division for Sustainable Development of the United Nations Department of Economic and Social Affairs (UN-DESA, 2012). The study has been conducted to provide an assessment of the progress and gaps made in the implementation of Agenda 21 and the Rio Principles. The study has concluded that some areas of Agenda 21 have remained largely unsuccessful and could even be deemed failures, and the overall progress on Agenda 21 has been limited. Similar conclusions have been suggested by the same study in reviewing the overall implementation of the Rio Principles. The study argues that the limited progress is attributed to the principles framework whereas many aspects about how to transform them into practice are left largely for open interpretations. In particular, the lack of guidelines to accompany the Principles has resulted in little cohesion in the implementation of the majority of the principles. As a result, many principals have remained solely inspirational soft law instruments that countries do or do not transpose into national legislation.

The twenty-two year span between Rio 92 and the present, saw the field of Sustainable Development shift to an integration of international economic, social, and environmental law. “The link between poverty and environmental degradation is well recognized and constitutes, unfortunately, a vicious cycle: poverty leads to environmental degradation which, in turn, leads to more poverty which leads to even more environmental degradation” (p. 314-5, Segger and Khalfan, 2004). Still, one of the major issues in this area is whether "sustainable development" is law, soft law, or policy.

Rather unfortunately, as stated recently by Kaylin Ellison ‘(...) the tension between developing and developed countries resulted in Rio+20 producing a one-sided outcome document favouring developing countries. (...) This marked a change from previous international environmental agreements like the Rio Declaration and Agenda 21 that respected the views of both groups. The one-sided nature of Rio+20 undermined advancing sustainable development on a global scale, which resulted in it being a failure overall. Efforts on the international level will continue to fail until the leadership in all countries makes the conscious choice to cooperate with each other. Without the

necessary political will, little more will be done internationally to advance sustainable development.” (Ellison, 2014)

Notwithstanding the above considerations, the popularity of sustainability over the past years can be related to the great applications of the concept in various contexts (Manderson, 2006) or even to the concept’s vagueness and ambiguity (Bell and Morse, 1999; Dale, 2001; Mozaffar, 2001). But what certainly may have definitely triggered the interest in Sustainability, particularly from the organizational point of view, have been the latest and uncontested data relating to how population growth, water scarcity, climate change and other megaforges are combining to present increasingly complex challenges for governments and businesses worldwide (Bartels, Iansen-Rogers and Kuszewski, 2008; Economist Intelligence Unit, 2010; O’Riordan, 2011), and maybe in this sense, the leading radical change movement may come from the GCC and MENA countries, and potentially also from some of the top ranking emerging economies, such as China, which ranks top one in the recent Bloomberg ranking of global emerging markets based on more than a dozen criteria (<http://www.bloomberg.com/>).

This is why the development of a framework fully dedicated to the GCC countries context may contribute to set the path for these countries to become leaders of change for a better and more sustainable, efficient and inclusive global society.

2.A-3. Common terminology when referring to Business Sustainability

From the overview presented in the previous sections, it becomes apparent that the definition(s) of Sustainable development (and those of Sustainability) require that we see the world as a system: a system that connects space; and a system that connects time.

Sustainability also has different meanings for different people, ranging from short- to long-term visions, from organisational to government’s perspectives, from environmental concerns, to the holistic view of development and global program for change and from technological innovations to changes in people’s attitudes, behaviours and preferences.

Each of the many definitions that have been proposed over the years, emphasise on two, three or more aspects of Sustainability, as perceived from a particular perspective: the resources (whether natural or human) as the central required ‘ingredients’ on which society depends on, and the financial aspect generally being perceived as the key one (from the business perspective) on which the creation of new value can arise.

Then, in a variety of combinations, some authors will include culture, legal and political scenario, and so forth. For the sake of completeness, this will be briefly reviewed in this section, and the most common ways found in the literature regarding the basic components of Sustainability and/or Sustainable Development.

Apart from the two-fold concept of Sustainability embedded in the pioneering UN Conference on the Human Environment in Stockholm in 1972, which addressed the need to relate People and the Planet, and the equivalent ‘2R’ approach (the two R’s standing for: Resources and Respect) used by Blackburn to craft the meaning of Sustainability (Blackburn, 2009), the field of sustainability is generally broken down into the three fundamental and interrelated dimensions (economy, social and environmental), approached in a variety of different but equivalent ways.

This led to the acronym ‘3Es: Economy, Environment, Equity’, that was translated by some into the ‘3Ps: Planet, Profit and People (Blackburn, 2011), which some authors refer to as the ‘3-legged stool’ (Willard, 2012). The 3Ps approach to explain the basic elements of Sustainability / Sustainable Development led to the suggestion of one approach, that has probably become the most widely used approach in the field, particularly by business managers: the so-called ‘triple bottom line’, often shortened to ‘TBL’ proposed by John Elkington in 1994. Business sustainability is in fact often defined as the process of managing the triple bottom line, a process by which companies manage their financial, social and environmental risks, obligations and opportunities (Elkington, 1994; Willard, 2002; Savitz, and Weber, 2006).

From the 3Ps approach a plethora of other metaphors was put forward, many of which expressed in graphic format. Among them, we may refer to the three pillars, the triangle, the three intercrossing circles, the concentric circles, etc.

Willard (2014) also refers to culture as being often separated from the overall social parameter, and included as a fourth element to better define the concept of Sustainability, stating that by integrating the cultural aspect, it then includes “actions and issues that affect how communities manifest identity, preserve and cultivate traditions, and develop belief systems and commonly accepted values.”

Other researchers (Becker, 2009; Bossel, 1999; Hawkes, 2001; Kumar, 2005; Pawłowski, 2008) add ethical, technical, legal, and political considerations to better define the sustainability scenario. In this way, they establish a parallel with the so-called PESTLE analysis often used in management, where the acronym PESTLE stands for Political, Economic, Social, Technological, Legal and Environmental dimensions of any organizational concern. PESTLE is used as a tool by companies to track the environment they’re operating in or are planning to launch a new project/product/service etc. and gives a bird’s eye view of the whole environment from many different angles that one wants to check and keep a track of while contemplating on a certain idea/plan (<http://pestleanalysis.com/>), and most of these concerns are precisely those that Sustainability addresses, especially at the corporate level.

From this level onwards, were we to use a graphical and even a ‘three-dimensional’ way to represent the intricacy of parameters to be considered, then by far the Moebius strip is the best way to do it, as it places no specific weight in any of the components, and the number of components is more or less irrelevant (Henle, 1994). Most people are quite familiar with it (i.e. as the ‘recycling symbol’), even though not many associate it with the Moebius strip concept and possibly even fewer truly perceives the hidden message behind it.

2.A-4. The Dimensions of Sustainability

Most decision-makers (either at governmental or business organization level) as well as managers, seem to have elected the three basic parameters (or dimensions) of Sustainability/Sustainable Development (financial, social and environmental), as the core of their actions whenever they have to focus on corporate responsibility. The majority also seems to have independently elected the TBL as the leading way to address those dimensions.

However, for the past decade several scholars and leading practitioners have suggested that business sustainability depends on the integration of four or even six dimensions, namely the three ‘classic’ ones (i.e. the economic, the social and the environmental dimensions of Sustainability) in parallel with three others: the spatial and the institutional-political dimensions and the cultural dimension, already referred in the previous section (Cagnin, Loveridge and Butler, 2005); O’Riordan, 2012; Willard, 2012). Other authors consider that the technological dimension is also of utmost importance and therefore we include it in this overview.

Organizational sustainability needs to integrate as many as possible (or all) of these dimensions as articulated systems into the decision-making and core operational processes, as stated by Cagnin, Loveridge and Butler (2005). A brief summary of what each of these dimensions entails is provided below, and will be further explored when evaluating the proposed framework in the Conclusion (chapter eight).

2.A-4.1. Economic sustainability

Economic sustainability can be described as the need to maintain a sufficient and continuous income for humankind in short and long terms, generated from non-declining capital stocks, which include human capital, created capital, natural capital and social capital. In adopting such view, there is a need to differentiate between economic growth and sustainable development. Hence, the economic sustainable development has to consider the implications of developing the economy, while saving costs becomes as important, or more important, than generating economic growth (Munro, 1995; Spangenberg, 2005; Ecimovic et al., 2007).

2.A-4.2. Social sustainability

The social dimension is about the achievement of social equity that incorporates justice, engagement, cohesion and welfare. This dimension has been recognised as the weakest one between the three main dimensions of sustainable development. The social sustainability is about initiatives, policies, and processes that contribute in developing and maintaining social stability over time. Social sustainability aims to be what makes a society strong and liveable, now and in the future, and that can be

achieved through utilising equity, diversity, interconnectedness, quality of life, governance accountability and participation. This can be done by means of maintaining community values and norms related to the ethics, value systems, language, education, work attitudes, and other values and norms that influence societal relations (WCED, 1987; Barron and Gauntlett, 2002; Reynolds and Wong, 2009).

2.A-4.3. Environmental sustainability

Environmental sustainability is one of the fundamental dimensions of sustainability. This dimension is about maintaining and enhancing the quality of the environment on the short and long-terms. This requires, as the World Bank argues in one of their classic reports (World Bank, 1992), linking development and environmental policies and basing development policies on a comparison of costs and benefits and on careful economic analysis that will strengthen environmental protection and lead to rising and sustainable levels of welfare. In spite of dating from over twenty years ago, these issues are still on the top of the agenda at the present time, showing how slow and complex the process may be. The environmental sustainability goals vary from one context to another and have been embedded in a large number of organisational, national, international, and nongovernmental institutions (Kates et al., 2005).

2.A-4.4. Spatial sustainability

Spatial sustainability is about the ability to achieve a balance between the three key components of sustainability (environmental, social and economic) whilst managing the processes and service life cycle of the organization taking into consideration all countries and regions in which the organization and its partners operate, and being transparent and responsive to all stakeholders (Cagnin, Loveridge and Butler, 2005).

2.A-4.5. Institutional-political sustainability

Each organization (whether governmental or independent business) has its own set of values and beliefs, culture, strategies and long-term goals. It is therefore important to perceive and align the different policy areas, and to promote the ability to learn and innovate whilst ensuring all is done based on the core ethical values and universal

principles, so that whatever action or process takes place it may serve as a reference model to maintain and drive the organization's actions or behaviours in the long run (Cagnin, Loveridge and Butler, 2005).

2.A4.6. Cultural sustainability

In today's global and quick changing human environment, one further and most relevant issue to address is the cultural dimension of sustainability. Culture shapes what we mean by development and determines how people act in the world. Some researchers (Chiu, 2003; Glasson and Wood, 2009; Mak and Peacock, 2011) have considered social sustainability as an inclusive term, which should incorporate all social aspects including cultural and political aspects; on the other hand, other researchers (Hawkes, 2001; Rios, 2005 Duxbury and Gillette, 2007) differentiate between social sustainability, political sustainability, and cultural sustainability. Cultural sustainability is about the ability to retain cultural identity, and to allow change to be directed in ways that are consistent with the cultural values of the people (Duxbury and Gillette, 2007). The reasons behind proposing cultural dimension as a distinct dimension of sustainability are explained by Nurse's (2006) argument who believes that culture should be viewed as more than an additional dimension of sustainable development, because peoples' identities, signifying systems, cosmologies and epistemic frameworks shape how the environment is viewed and lived in.

Sustaining Equality through granting every member equal access to both resources and respect regardless of the unique qualities of their identity such as race, ethnicity, age, religion, sexuality, or physical ability; promoting and encouraging diversity and value of difference; developing safe, healthful, and peaceful environments. Cultural dimension is either considered as part of social dimension or a separate, distinct, and integral dimension in sustainable development. Adopting the second view, cultural dimension can be defined as the ability of a community, organisation, or a country to retain cultural identity and to allow change to be directed in ways that are consistent with the cultural values of people (Duxbury and Gillette, 2007). Cultural sustainability has been considered in this view as having a separate, distinct, and integral dimension in sustainable development.

2.A-4.7. The Technical Dimension of Sustainability

Technical dimension is about the sustainability of existing and new technologies and their positive or negative impact on the economic, social and environmental dimensions of sustainability. The importance of this dimension is reflected by the argument that the technologies of the industrial age which construct part of the driving forces that have sent the world in the wrong direction could be replaced by new sustainability technologies to reverse course and improve the state of the world (Ashford, 2005).

2.A-5. The Relationship between Sustainability and Corporate Social Responsibility

Despite the huge amount of literature on sustainability and corporate social responsibility, many aspects of both concepts remain vague and the relationship between them is not well defined. Katsoulakos and Katsoulakos (2006) have pointed out that sustainability and corporate social responsibility are overlapping concepts, and they are sometimes used interchangeably. Both terms are still evolving and a fully recognised set of criteria to determine their successful application is missing.

In an extended literature study, covering the period of 1998-2006, conducted by Ebner and Baumgartner (2006), three possible bases to the relations between the sustainability and corporate social responsibility are identified.

These possible relations are explained in the following points:

- i. Corporate Social Responsibility (CSR) as the Social Dimension of Sustainability: this view correlates CSR with the social perspective of sustainability and tends to focus mainly on treating the stakeholders of an organisation ethically or in a socially responsible manner.
- ii. Sustainability as a basis for CSR: In this view sustainability represents a broad basis which is generally used to deal with sustainability aspects for governments and individuals, CSR discusses these aspects on a corporate level as a corporate sustainable orientation to meet the needs of the corporate stakeholders and the environment.

- iii. Sustainability and CSR are used synonymously: in this view, CSR can be seen as being the same as sustainability. This reflects originally some American trend, where many companies have defined their social and environmental initiatives as CSR.
- iv. Many authors (Hopkins, 2005; Morimoto et al., 2005; Welford, 2005) have emphasised the role of the social dimension in addressing and approaching sustainability concerns. Despite the importance of the social dimension of sustainability, Ebner and Baumgartner (2006) have reported that this dimension still lacks and has been neglected in discussions over the years in comparison to the economic and environmental dimensions.

The second and the third bases of relations between CSR and sustainability have been criticised by many authors (Ebner and Baumgartner, 2006; Gray and Milne, 2002; Mangion, 2006) as they reflect a lack of interdisciplinary terminology and understanding of CSR and sustainability concepts.

In the context of this thesis we adopt the view that organizations use CSR as a subset of sustainability to liaise with the external stakeholders when addressing matters which may have a direct impact (positive or negative) to the local community and /or the local environment; this includes, for instance, in the negative side negotiating mitigation schemes or dealing with litigation; and on the more positive side, bringing added value to the community in multiple ways (kindergartens, mini-bus for the elderly, energy provision, access roads, grants for the best school students, etc.). This is in line with what is normally perceived as the social dimension of the company.

2.A-6. Sustainability Levels

One of the most observed challenges in dealing with the concept of sustainability is the putting the concept into practice (Atkinson et al. 2007). This challenge has also been highlighted ten years earlier before Atkinson et al. by Nijkamp (1997) when he has addressed the need for an operational (i.e. practical, measurable and policy-relevant) description of sustainability. One of the strategies to transform the concept of sustainability into operational one is to measure, describe, or apply the concept at different scales or levels (i.e. the organisational, the city, the regional and national, and

the global levels) (Nijkamp 1997; Bradbury and Rayner 2002; Quaddus and Siddique 2004; Atkinson et al. 2007) of which three in particular are highlighted below, namely the national and regional level, the city level and the organizational level.

2.A-6.1. The National and Regional levels

Traditionally, sustainability has largely been addressed at the global and national level (Daly, 2002; Kates, 2003; Manderson, 2006; Rios et al., 2005). In the beginning of the 90s of the last century, the concept has started to be applied to regions, cities, communities, and organisations (Cairns, 1997; Fagnoli, 2003; Mitlan and Satterthwaite, 1994; Sedlacek and Gaube, 2010).

The regional level, also called sub-national level, in dealing with sustainability concerns has gained considerable attention and momentum with the beginning of this century. This can be attributed to many reasons; the first is related to the belief, as Zilahy and Huisingh (2009) argue, that regional level provides, in terms of scale, an optimal size to maintain a successful implementation of sustainable development. As within this scale, it is possible to accommodate the direct interests of various stakeholders, and grant considerable change through collective action and creative solutions. The second reason is related to the favourable environment provided at this level where stakeholders know each other and have insider knowledge about the region and its sustainability challenges. Such environments make cooperative work possible where participation and empowerment are key elements for the success of sustainable development (Sedlacek and Gaube, 2010).

Despite the efforts in promoting sustainable development at the regional level, the scale of implementing such initiatives is still limited. Moreover, the integration between the national and regional policies is not well developed, and national policies and strategies for sustainable development are not strong enough and have only a limited capacity to guide sustainable development at regional level. This is the case in the most of countries around the world, including European countries (RIMAS, 2009).

2.A-6.2. Sustainability at the city level

The city level in dealing with sustainability concerns has gained its importance as half of the world's population currently lives in cities and the number is estimated to rise

up to 75 per cent by 2055. This huge number of people occupies just two per cent of the Earth's land, but account for over 70 per cent of both energy consumption and carbon emissions (Bouquet et al., 2012), therefore addressing sustainability concerns at city level will provide a greater chance of reducing the world ecological footprint.

The drivers and components of addressing sustainability concerns at the city level through the initiatives of developing new eco-cities or transforming existing cities into more sustainable ones vary from one case to another. In one of these initiatives, which has been targeted in the developing countries, the World Bank has launched the Eco2 Cities Program. The main aim of the program is to provide practical and scalable, analytical and operational support for cities to achieve ecological and economic sustainability. The program emphasises the synergy and interdependence of ecological sustainability and economic sustainability and the fundamental ability of the two dimensions to reinforce and strengthen each other in the urban context (Suzuki et al., 2010). With the beginning of the 21st century, the development of new eco-cities has been initiated in many countries to create examples for urban living capacity while minimising, or if possible, eliminating threats to the natural environment by adopting the principles of zero or low carbon and resource efficient development with the use of information and communication technologies to better manage complex urban systems (Alusi et al., 2010).

2.A-6.3. Sustainability at Organisational Level

In the beginning of 1990s, the concept of sustainability has been viewed as the balance between social responsibility, environmental protection and economic growth and many public and private organisations around the world have been shaping their policies and practices accordingly (Batterham, 2006; Epstein, 2008; Fagnoli, 2003). According to Batterham (2006), desired sustainability strategies can be better achieved and transformed into tangible outcomes at the organisational level than any other level. This is mainly because the organisation's environment is close contained, top management has command of the organisation's activities, and they can modify them, change their direction, educate their workforce and adopt sustainability innovations to achieve sustainable development objectives.

While sustainability is often viewed as a task for national governments, this research study will focus on sustainability as an organisation strategy and what can be achieved from sustainability goals through adopting a sustainable analysis framework by different organisations across the main sectors in the GCC countries. Similar to the views of sustainability in its broad context, sustainability on an organisational level has been perceived and approached in different ways. Zairi and Liburd (2001) describe organisation sustainability in terms of organisational performance and adaptation with business environment as ‘the ability of an organisation to adapt to change in the business environment to capture contemporary best practice methods and to achieve and maintain superior competitive performance’. Torjman (2000) argues that social investments are one of the main contributors for sustainability. He further believes that such investment has to be recognised as a prerequisite for sustainable economic development, as vibrant economic position cannot be achieved without a healthy and educated workforce.

In this study, the view of Carter and Rogers (2008) for organisation sustainability for its comprehensiveness has been adopted; they have described organisational sustainability as the strategic, transparent integration and achievement of an organisation’s social, environmental, and economic goals in the systemic coordination of key inter-organisational business processes for improving the long-term economic performance of the individual company and its supply chains. This requires an organisation to gain and maintain a sustainable position and demonstrate the inclusion of social and environmental aspects in its normal business operations and in its interaction with its stakeholders, as well as decreasing the social and environmental impact of business while ensuring the economic benefits.

For an organisation to demonstrate the inclusion of social aspects in their operations and products, they have to maintain users and other stakeholders’ participation, consider local traditions and differences within communities, empower employees, and align organisation goals with community needs (Harris et al., 2003; Prasad and Sri, 2008; Stoll and Menou, 2003). For an organisation to demonstrate the inclusion of environmental aspects in their operations, as well as their products and services, they need to consider the environmental impact of the whole life cycle of their

products, from raw material acquisition, through production, use and disposal, as each phase, can have a positive or negative, greater or lesser impact on the environment. In this regard Fagnoli (2003) has identified five decisions that an organisation has to take to minimise its environmental impact. These decisions are:

- Choices of materials and operations, which allow a minimum environmental impact
- The extension of the product life span
- Environmental friendly design of products that promotes disassembly, reusing and recycling
- The extension of material life.
- Dematerialisation and capital maintenance.

Even though, as apparent, most of the literature focuses on the product manufacturing and distribution sector, many of these underlying preoccupations are equally applied (either directly or with the relevant adjustments) to the service sector. Therefore, these considerations are most useful to the scope of this research.

2.A-7. The change towards organizational sustainability

Business leaders across the globe are now recognizing that, faced with such an uncertain future, traditional short term thinking cannot provide a firm foundation for continuing company success. All seem to agree that a longer term perspective is needed, and that integrating sustainability-focused actions, policies and practices across the organizations, be it in product or service oriented public or private sector companies, in close collaboration with government, is definitely the way to go.

Among the priorities for business leaders to consider, six seem to always come upfront, particularly as applies to the GCC countries, according to the latest KPMG-Sustainability publication on this topic (KPMG-Sustainability, 2012), namely:

- i. to understand and assess risks;
- ii. to use integrated strategic planning and strategy development;
- iii. to turn strategic plans into ambitious targets and actions for energy and resource efficiency, sustainable supply chain management, innovation and access to new markets for greener products and services;
- iv. to measure and report on sustainability;
- v. to seek collaboration with business partners;

vi. and to build strategic partnerships.

But more needs to be done to make this a reality.

Over the past decade, hundreds of books on corporate sustainability have been published, some of which offering particularly insightful, well explained and highly relevant tools, frameworks and guidelines for businesses and organizations in general to become truly and fully sustainability-focused. Six authors are leaders in this field, and their work was an absolute must-read during the research stage of the development of this thesis: Bob Willard, Bob Doppelt, Senge, and the team by Dexter Dunphy, Griffiths and Suzanne Benn (Senge, 2008; Dunphy, Griffiths and Benn, 2009; Doppelt, 2009 and 2012; Willard, 2012).

Yet, as mentioned earlier on at the start of this thesis, what makes organizations embed sustainability practice in their daily processes and why most still have not at all considered to do so, still remains understudied (Atkinson et al. 2007; Campbell, 2007; De Brito, and Van Der Laan, 2010). Moreover, in many instances at organizational level, and in spite of the many models and frameworks available, as will be detailed in the next chapter, an operational sustainability framework that incorporates all the dimensions and that is widely accepted and perceived as undoubtedly useful and relevant to any type of organization and for any particular spatial context seems to still be missing (Schaltegger and Synnestvedt, 2002; Batterham, 2005; Hacking and Guthrie, 2008; Sedlacek and Gaube, 2010).

In order to purvey for specific frameworks that fulfil these challenges, an integrated and systemic approach seems to be the most reasonable approach to be adopted (Nijkamp, 1997; Sedlacek and Gaube, 2010; Todorov and Marinova, 2011) and this perceived need was a key driver for the development of the framework put forward in this research.

2.B. Organizational Sustainability models and frameworks

2.B-1. Distinguishing between Diagrams, Frameworks and Models

As mentioned in the previous Chapter, and using the classic and most commonly used approach, achieving business sustainability depends on reaching a balance between the

three key dimensions of sustainability (i.e. environmental, social and economic) and taking also consideration of the other pillars identified, such as the local socio-cultural, political and technological environment. It also means being accountable to all stakeholders, by aligning the improvement of the organization's 'triple bottom line' performance, with the values and attitudes of the organization. And it further implies applying these values and behaviours throughout the organization's network, including business relationships in all countries and regions, respecting and supporting the differences within those regions (Cagnin, Loveridge and Butler, 2005) in view of achieving full sustainable development and sustainability in a globalized world and within the new trend of "glocalization": aiming to achieve global efficiency by ensuring local effectiveness (Pollifroni, 2006).

In the literature, and in fact when talking to practitioners and academics, it is common to have the phrase 'Sustainability models' encompassing a myriad of different meanings or referring to different tools, ranging from diagrams (e.g. sustainability three interlinked circles, a simple triangle, three pillars, the Moebius strip, etc. as illustrated in Figure 2.1) through to metaphors (e.g. sustainability perceived as a 'three-legged stool', as suggested by Bob Willard, 2014); and from frameworks (sometimes referred to as 'programmes'), which can be divided into 'conceptual frameworks' (such as the 'Carbon Disclosure project, CDP) and as 'reporting frameworks' (such as the Global Reporting Initiative, GRI); through guidelines to follow in order to rank in an 'index' (e.g. the Dow Jones Sustainability Index, DJSI); and all the way through to models *sensu stricto* (e.g. the 'Sustainability Phase Model' by Dunphy, Griffiths and Benn, 2003).

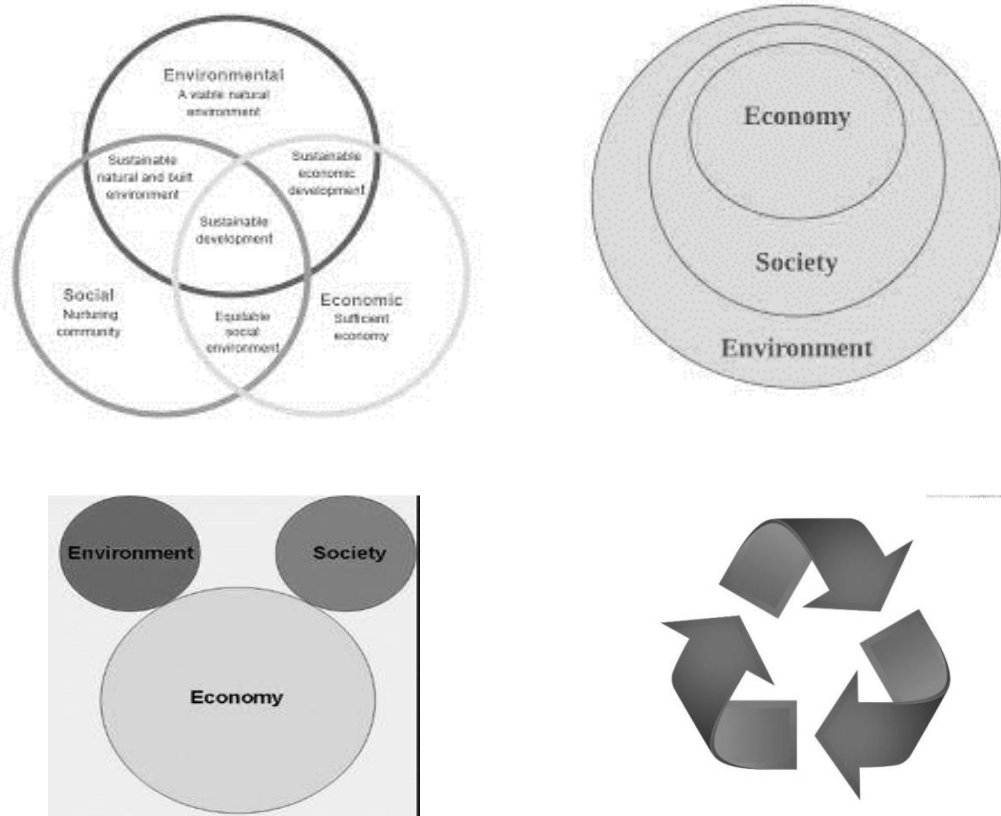


Figure 2.1. Some of the most common visual diagrams used to refer to Sustainability

Often in the literature the terms Model and Framework in the context of Sustainability are actually used either interchangeably or as complementary: one striking example emanates from the highly reputed independent non-profit organisation ‘Forum for the Future’, which has made huge contribution to the field of corporate sustainability; they published their ‘Five Capitals Model’ using the two words ‘model’ and ‘framework’ in what then becomes a rather confusing full title “The Five Capitals Model – a framework for sustainability”, thus serving to illustrate quite well the point we are trying to convey in this paragraph. In some instances, we even find the two terms being used to address one specific model/framework (e.g the National Council for Advanced Manufacturing’s ‘NACFAM Sustainability Framework Model’, USA), which obviously adds another complexity level to the already quite confusing scenario of the lack of clarity in the use of these terms.

And often too, diagrams are used to better explain a specific conceptual model, and by doing this, the diagram starts being addressed as being the model. The ‘triple bottom line’ (TBL, alternatively denoted 3BL) approach is perhaps the most widely used

approach to integrating sustainability in the organizational sphere but in the literature we may come across it being referred to as a concept, or as a model, or indeed as a framework. The question is: what exactly do managers see in the TBL: is it just a simple reminder of what is at stake? Does it contribute to really shape mindsets and therefore contribute to organizational change? Is it a model but if so, what exactly does it demonstrate and what role-model does it indeed bring forward? Or is it indeed a framework, in which case, it is not at all innovative, given the fact that it simply states the three basic dimensions that were set as being the reason behind sustainability from its onset, many years before Professor Elkington came up with the TBL approach?

These and many other questions could be critically analysed here, but would be taking us away from the main focus of this thesis. They are highlighted at this stage, because it is apparent that some clarity is needed.

Therefore, in the context of this thesis, the three designations (diagram, framework and model) will be used as follows, in agreement with the definitions given in the Oxford Dictionary of English:

- i. A 'diagram' is a simplified drawing or schematic representation showing the appearance, structure, or workings of something;
- ii. A 'framework' is a way of representing the empirical relations between every aspect of inquiry, or the structure underlying a system, concept, or text. It describes the general direction and the constraints of the theory or project at hand. It provides a full description of the network of interactions between the selected key parameters and dimensions at stake.
- iii. A 'model' is something used to represent or explain the operation and mechanism of a planned end result. It can be a 'conceptual model' (uses an idea to suggest what a system is or how it works) or a 'physical model' (a scale model or physical three-dimensional prototype, either larger or smaller than the actual system it represents, to show what the final end result will look like). So, in this present context, the word 'model' it is used mainly to show how the identified parameters and dimensions (framework) may work in real context and how the outcomes of such interactions may be measured, repeated or adapted to other situations. It could be stated that the Model is the 'road-test' of a given framework as applied to a given real-life organizational scenario

Thus, for the sake of clarity, in this work the word ‘Framework’ encompasses the backbone set of the key parameters, principles, dimensions and indicators on which a given model will rely upon, whereas the word ‘Model’ refers to the application of a specific framework or combination of frameworks that will serve as guidelines and benchmarking tools applied to a specific situation and context. It is then quite useful to integrate a diagram to visually show what indeed are the key dimensions, parameters and stakeholders involved when putting a framework in action, i.e. when using a model to run and measure a specific situation.

Models generally are the ideal set of recommendations and guidelines on how to act and which tools to use in a specific situation, organization or context. Often though, the development of a model occurs while determining the key parameters and dimensions (i.e. the framework) relevant to the intended final aim. This is one of the reasons that might explain the apparent confusion or overlap often found in the literature in the usage of each one of these terms and tools, and therefore what might explain why leading authors refer to their own model as framework, or vice-versa, or even, in some instances as noted in one of the previous paragraphs, even refer to the Framework-Model.

2B-2. Two illustrative ‘Sustainability Frameworks’

As mentioned in the previous paragraph, the word ‘Framework’ in the context of this thesis refers to the set of parameters, principles, and dimensions identified as being potentially relevant for organizations, serving as accurate, repeatable and objective guidelines and ways to help assess the organization’s sustainability performance, and act as organizational benchmarking tools (Kirkwood, 2005). As stated by Pojasek (2005) “A business excellence framework enables the organization to measure its performance with a single score, instead of tracking hundreds of business indicators.”

In this section two illustrative sustainability frameworks will be presented, as they provide insightful approaches on which to base the proposed approach: the Framework for Strategic Sustainable Development (usually known as ‘The Natural Step’), dated from 1989; and Pojasek’s ‘Framework for Business Sustainability’ dated from 2007, which proves to be one of the most useful and insightful of the existing organizational sustainability frameworks.

2B-2.1. Framework for Strategic Sustainable Development (FSSD)

The Framework for Strategic Sustainable Development (FSSD), also called ‘The Natural Step’ (TNS) Framework, was created by a non-profit organisation called precisely ‘The Natural Step’ established by Karl-Henrik Robèrt during 1989 in Sweden (Čiegis and Grunda, 2006). This framework has been designed to provide organisations with a system based structure to understand sustainability, to deal with the complexity of the sustainability challenges, and to build sound programmes, tools and metrics. It utilises an approach known as ‘back-casting’ from sustainability principles (Robèrt, 2000). This approach means that a sustainability strategy has to deal with the causes of today’s environmental and social problems as well as preventing further problems in the future rather than reacting to the impact of these problems. The FSSD framework as explained in Figure (3-2) is structured from five distinct and interdependent levels; System, Success, Strategic Guidelines, Actions and Tools. Robèrt (2000) has argued that the levels should not be regarded sequentially but understood and looked at simultaneously.

1. **Systems Level:** A limited set of the ecosphere principles which are relevant to the constitution of the systems (e.g. laws of thermodynamics, ecological principles and social principles) (Robert, 2000).
2. **Success Level:** The second level of the FSSD framework is represented by a set of sustainability principles for a favourable outcome of planning within the systems mentioned above (Robert, 2000).
3. **Strategic Guidelines Level:** This level of the FSSD framework represents level three of the model. This level contains the principles for the process to reach the desired outcomes (e.g. principles for sustainable development) (Robert, 2000).
4. **Actions Level:** This level contains the activities and measures that are aligned and comply with the principles for the process to reach a favourable outcome in the system (e.g. recycling and switching to renewable energy) (Robèrt, 2000).
5. **Tools Level:** This level of the FSSD framework represents the tools used for measuring and monitoring the transition. There are two types of measuring and monitoring, the first is to assess the relevance of actions with reference to a set of principles for the process, the second is to assess the status of the system itself and its impact (Robèrt et al., 2002)

The Framework for Strategic Sustainable Development has a number of advantages. One of these important advantages is the wide scope of the framework, where the scope is general enough that is readily applied to many situations and expanded upon to meet the needs of individual organisations. Another advantage represented by the comprehensiveness and flexibility of the framework provided through the multi-level structure. Moreover FSSD framework has a science-based foundation, where the system level of the framework is based on widely agreed scientific principles.

On the other hand, FSSD framework has many weaknesses; in the top of them is the lack of guidance when it comes to where to start and how to implement the framework. This is caused mainly by the generality of the framework and the absence of sequence in considering and dealing with the levels. In adopting such a framework, the obvious choice is to begin with level one of the model which has to represent a description of the ecosphere. This system is so complex that it may seem difficult to get a comprehensive overview of its principles or select the relative ones for specific context, and consequently to proceed to level two of the model.

2.B-2.2. Framework for Business Sustainability

The ‘Framework for Business Sustainability’ proposed by Robert Pojasek in 2007 is a very insightful and most relevant tool in the field of organizational sustainability. It highlights the fact that in such rapidly field of practice such as business sustainability, it is essential to take a pragmatic approach, taking into consideration mainly “the proven traditional practices that are widely applied, along with knowledge of innovative and advanced practices that have as yet see only limited use.” (Pojasek, 2007). The framework is intended to be applicable to “all organizations”, as stated by Pojasek on page 2, and even though this may sound quite daring, the fact is that by targeting attributes and characteristics that are stated as ‘universal’, it does seem to indeed easily apply to most business and organizational situations. The innovative approach taken by Pojasek is that he suggests that by replacing the traditional ‘customer focus’ of existing business excellence frameworks for a broader ‘key stakeholder’ focus covering the classic seven knowledge areas (or criteria) commonly used in excellence quality performance frameworks (namely: leadership; customer/stakeholder focus; strategy and planning; information and

knowledge; people; process management; and success and sustainability), then the excellence framework becomes a sustainability framework (Pojasek, 2007). Furthermore, he claims that it is imperative we understand the business principles, this meaning the core values or guiding principles of each individual organization. These principles underlie attitudes and beliefs which usually account for the ‘culture’ of the organization (ibid. p.5). By applying business sustainability principles (such as systems thinking, continuous improvement, focus on people or business responsibility) whilst focusing on sustainable results, the organization should be able to measure its performance with a single score, by means of assessment methods such as the ADRI, the Australian Business Excellence Program, with an assessment matrix that includes the dimensions of ‘approach, deployment, results and improvements’.

Having these tools, as well as integrated management systems such as the ISO 9001 (quality management) and the OSHAS 18001 (occupational health and safety), along with risk management systems in place, leads to the integrated path of sustainability Pojasek puts forward, stating that “By integrating management systems, process improvement, and risk management into a single program within a business sustainability framework, the organization can significantly reduce confusion and eliminate waste effort.” (ibid, p.10).

2.B-3. Nine illustrative organizational ‘Sustainability Models’

Models are useful tools, but they tend to be linear, and focus on change as a cause and effect event. Each model has their own assumptions, and whilst a model may help to identify underlying factors that may influence the end result, in most situations there are multiple external factors that may also be in operation at any given time (Kirkwood et al. 2008). Very few models have the capacity to take all the intervening factors into consideration: this is because, in order to be handled, a model has to be simple and use a limited number of parameters. Models should therefore be treated as an aid to intervention, and not an account of all the potential complexity of any given situation. Among the many models that have been presented during the past decades, we identify nine as being the most useful to provide a background comparative review, and which

provided very useful and insightful ideas for the development of the framework that constitutes the main goal of this thesis.

A brief overview of the key aspects of each of these selected models are presented below in chronological order. The models are: (i) the 'World3 Model' by Meadows et al. (1972); (ii) the 'Five Capitals Model' proposed by the Forum for the Future (1990); (iii) 'Carroll's Pyramid Model for CSR' (1991); (iv) the 'Sustainability Phase Model' proposed by Dunphy, Griffiths and Benn (2003); (v) the 'Business Sustainability Maturity Model' proposed by Cagnin, Loveridge and Butler (2005); (vi) the 'Maturity Model for the Strategic Design of Sustainable Supply Networks' proposed by Kirkwood et al. (2008); (vii) the Five-stage Sustainability Journey (Model) by Bob Willard (2010); (viii) the Maturity Model for Integrating Sustainability in Projects and Project Management by Silvius and Schipper (2012); (ix) the sustainability maturity model and tools developed by the Industrial Research Institute (IRI).

2.B-3.1. The World3 model

In their book 'The Limits to Growth', Meadows et al. (1972) have reached to two main conclusions. The first one is that if rapid growth continues unabated in the five subsystems of the global economic system, namely: population, food production, industrialisation, pollution, and consumption of non-renewable natural resources, the planet will reach the limits of growth sometime within the next one hundred years. The most probable result of this will be a "Rather sudden and uncontrollable decline in both population and industrial capacity." The second conclusion is that it is still possible to alter the current pace and trends of growth and re-establishes a system to maintain ecological and economic stability that is sustainable far into the future. In such system, the state of global equilibrium could be designed so that the basic material needs of each person on earth are achieved and each person has an equal opportunity to realise his individual human potential.

In 1992, Meadows and her team have revised their work and published a new book named "Beyond the Limits: Global Collapse or a Sustainable Future". The book describes a series of runs on a computer model developed at the Massachusetts Institute of Technology (MIT) called 'World3'. The computer model permitted the

team to examine the interactions of the five subsystems of the global system and understand how the global system might react in the years ahead based on a variety of different scenarios; each represents a different set of parameters.

Meadows et al (1992) have perceived sustainability from a system perspective, they describe sustainable society as one that has in place informational, social, and institutional mechanisms to keep in check the positive feedback loops that cause exponential population and capital growth. It means that both population and capital growth have to be maintained within certain levels, unless and until technical changes and social decisions justify a considered and controlled change in the levels of population or capital. A sustainable society has also to be wise enough not to undermine either its physical or social systems of support. In order to be socially sustainable the combination of population, capital, and technology in the society would have to be set so that the material living standard is adequate and secure for everyone. In order to be physically sustainable, the society materials and energy throughputs would have to meet economist Herman Daly's three conditions. According to Daly (1977), a society is ecologically sustainable only if it meets the following criteria:

- Its rate of use of renewable resources does not exceed their rate of regeneration;
- Its rate of use of non-renewable resources does not exceed the rate at which sustainable renewable resources are developed;
- Its rate of pollution does not exceed the assimilative capacity (in rate) of the environment.

2.B-3.2. The 'Five Capitals Model'

The model was developed in the early 1990s by the not-for-profit organization 'Forum for the Future', as mentioned earlier on this Chapter, in regards to the interchangeable use of both designations 'Model' and 'Framework'. It is intended as the basis for understanding the consequences of imbalance in the development (on any scale and in any region) if only one single perspective (i.e. one single 'capital' out of the five essential 'capitals') is favoured (Keiner, 2005). The five 'capitals' identified are:

- i. Natural capital: “Natural Capital (also sometimes referred to as Environmental or Ecological capital) is the natural resources (energy and matter) and processes needed by organizations to produce their products and deliver their services. This includes ‘sinks’ that absorb, neutralise or recycle wastes; ‘resources’ some of which renewable (...); and ‘processes’ (...) that enable life to continue in a balanced way” (Forum for the Future, 2014). But when the model was launched, independent authors such as Pearce et al. (1990) suggest that Natural capital includes the stock of all environmental and natural resource that comes from nature and is used as input into production. Or, as suggested by Roseland (2000) the Natural capital could be divided into three categories: the first category is represented by non-renewable resources, such as mineral resources; the second category is represented by the capacity of the natural system to produce renewable resources such as food crops and water supplies; and the third category is represented by the capacity of natural systems to absorb the emissions and pollutions produced as a result from human activities.
- ii. Human capital: Human capital comprises skills, experience, and knowledge that skilled and educated people have and use to operate and improve the production process (Becker, 1993). And as put forward by the ‘Forum for the Future’, it “incorporates the health, knowledge, skills, intellectual outputs, motivation and capacity for relationships of the individual. Human capital is also about joy, passion, empathy and spirituality” (Forum for the Future, 2014).
- iii. Social capital: “any value added to the activities and economic outputs of an organization by human relationships, partnerships and co-operation. For example networks, communication channels, families, communities, businesses, trade unions, schools, voluntary organizations as well as social norms, values and trust” (Forum for the Future, 2014).
- iv. Manufactured or ‘Created’ capital: Created capital includes the traditional classification of capital as machines and already-produced durable goods that are created by the people to aid in the production of final goods and services (Elliott, 2005). Or as stated in the Forum for the Future own words “the material goods and infrastructure owned, leased or controlled by an organization that contribute to production or service provision, but do not become part of its output. The main components include buildings, infrastructure (transport networks,

communications, waste disposal systems) and technologies (from simple tools and machines to IT and engineering)” (Forum for the Future, 2014).

- v. Financial capital: to include the “assets of an organization that exist in a form of currency that can be owned or traded, including but not limited to) shares, bonds and banknotes” (Forum for the Future, 2014).

Out of curiosity, the present-day (2014) operational base of the “Five Capitals” is in Dubai, with satellite offices in Riyadh, Dammam, Doha, Abu Dhabi and Fujairah, and in the company’s vision we come across the statement: “to be the environmental and management consultancy of choice in the GCC.”

2.B-3.3. Carroll’s Pyramid model of CSR

One of the classic models of Sustainability (under the realm of Corporate Social Responsibility, CSR) is the so-called ‘Carroll’s hierarchy’ or ‘Carroll’s Pyramid model of Corporate Social Responsibility (CSR)’ (Carroll, 1991; Werther and Chandler, 2010). This example is also of particular relevance because it brings about a reflection on two of main issues identified in the literature so far: on the one hand, the lack of clarity between sustainability and CSR; and, on the other hand, the difference between a model and a framework and how to use a diagram to clarify the concept. In fact, Carroll firstly presents the ‘model’, then he follows to develop the ‘framework’ and then he summarizes the key points and the concept in a diagrammatic format, using the ‘pyramid’ approach to do so (Carroll, 1991) as represented in Figure 2.2.



Figure 2.2. The ‘Pyramid’ of Corporate Social Responsibility by Carroll (1991)

This schematic representation, as a triangle or as pyramid with four inner levels, is what gave the common name ‘pyramid’ to the model:

- i. The broader horizontal lower level of the triangle (the so-called pyramid) identifies the fundamental requirements to produce goods and services and sell them at a profit (i.e. the traditional business-as-usual money making approach to business);
- ii. the second horizontal level up, expresses the need to comply with the law, something we will also come back to when presenting other models and frameworks, and which is a crucial step in the consolidation of a company;
- iii. the third level, reaching the upper end of the triangle, addresses the expectations (from stakeholders);
- iv. and finally the upper part of the triangle, reaching the vertice at the ‘top’, is dedicated to considering voluntary roles assigned by business to respond to undefined or vague social norms and expectations or philanthropic actions.

Carroll’s approach (four-part conceptualization of CSR) is indeed one of the most relevant in the literature, and it goes without saying that it is one of the most cited models and frameworks in what regards CSR and, by extension, organizational sustainability (Crane & Matten, 2004). One further aspect of major relevance to the context of this thesis is that recently Nalband and Al Kelab (2014) have looked into the applicability of an updated version of this model in the GCC countries. And indeed this model is still a reference when we come across the most updated and state-of-the-art models (and diagrams) when addressing organizational Sustainability and/or CSR.

2.B-3.4. The Sustainability Phase Model

The ‘Sustainability Phase Model’, proposed by Kemp, Stark and Tantrum (2004) and further developed and consolidated by Dunphy, Griffiths and Benn in 2010, is designed as a tool for making meaningful comparisons between organizations to assess their current commitment to and practice of behaviours relevant to two kinds of sustainability: human and ecological” (Dunphy, Griffiths and Benn, 2010). The model helps to outline a set of distinct steps organizations take in progressing to sustainability. The authors suggest that there is a progression through three stages

(‘waves’) from a stage (‘1st wave’) of total opposition and non-responsiveness possibly mainly due to ignorance, through a stage of (‘2nd wave’) when organizations start to understand the potential benefits of embedding sustainability in their processes and operations, mainly through phases of ‘compliance, efficiency and strategic proactivity’ that lead to a higher stage (‘3rd wave’) of transformation, in which the organization becomes a role model and agent of change. So, through the three waves (overall subdivided into six phases, this the name of the model), organizations move from the stage of active antagonism through indifference, forward onto a strong commitment and actively furthering sustainability values, not only within the organization but within industry and society as a whole. Obviously (as with any other model) the categorization in the six phases spread through the three waves of corporate sustainability is just a useful oversimplification.

Below (Fig. 2.3) is a simplified summary of the Phase model by Kemp, Stark and Tantrum (2004) adapted from as is presented in Dunphy, Griffiths and Benn (2010).

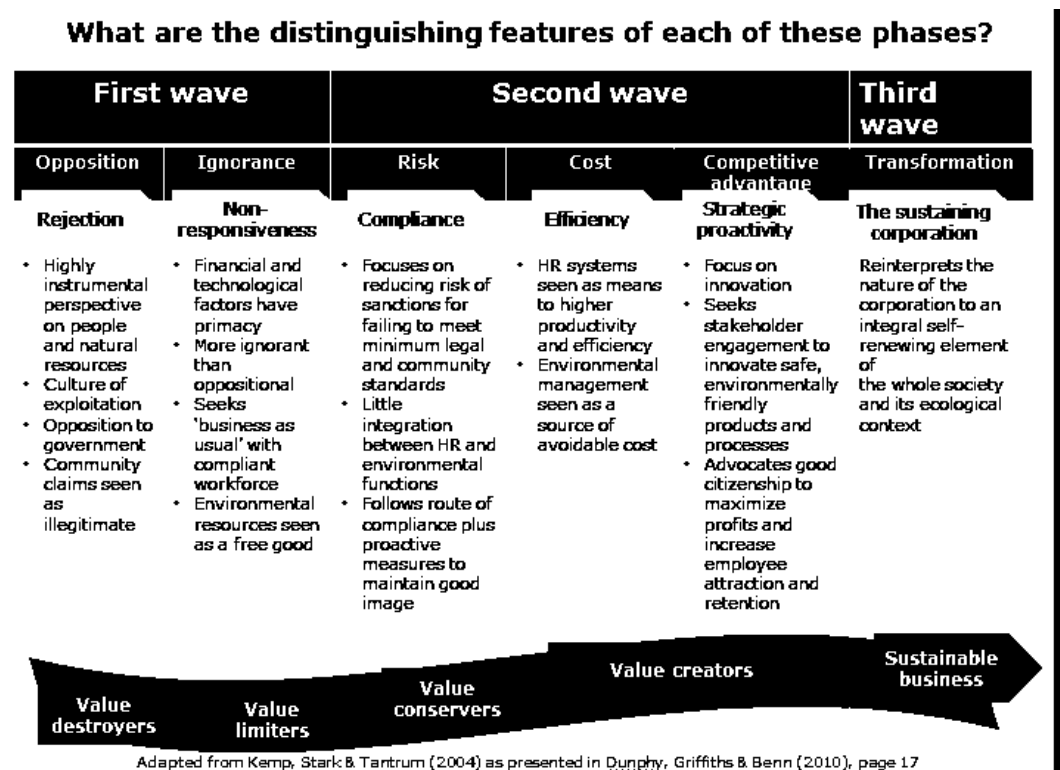


Figure 2.3. Adapted summarized sustainability phase model of Kemp, Stark and Tantrum (2004) as presented in Dunphy, Griffiths and Benn (2010, page 17)

2.B-3.5 The Business Sustainability Maturity Model

The Business Sustainability Maturity Model, also proposed about a decade ago, in 2005, by Cagnin, Loveridge and Butler (2005) and in some ways tends to follow up from both the 'Sustainability Phase Model' and the 'Five Capitals Model' briefly presented in the previous paragraphs. It fully focuses on Business Sustainability and is based on most crucial and updated concepts on supply chain leading to those of 'network of value creation', 'value nets' and the new concept of 'sustainability net' introduced by the authors of this model (Cagnin, Loveridge and Butler, 2005). This model is based on the Capability Maturity Level concept (CMM) in use since the early 1990s (Paulk et al, 1993; Saiedian and Kuzara, 1995; Fraser and Vaishnavi, 1997) to help organizations increase the capability of their processes through the consecutive stages of five maturity levels, which Cagnin, Loveridge and Butler summarize very well, and the highlights of each one of these five levels being as follows:

- i. Level 1: Initial _ inconsistent management approach, with unpredictable and poorly controlled processes. Success depends on the manager and the team and therefore capability is a characteristic of the individuals involved rather than of the firm.
- ii. Level 2: Repeatable_ projects are planned and managed based on experience with similar projects, and there are policies in place to support the managers to ensure suitable processes are accomplished.
- iii. Level 3: Defined _ process capability is based on the organization's wide understanding of the activities, roles and responsibilities in a defined process. The process includes readiness criteria, inputs, standards and procedures, verification outputs and completion criteria.
- iv. Level 4: Managed _ capability and management approach where processes are measured and controlled, and trends can be predicted in process and product quality.
- v. Level 5: Optimised _ a focus on process improvement, so that teams should be capable of analysing defects and determine their causes, to prevent known types of defects from recurring, and to disseminate lessons learned.

These levels are of particular importance particularly from a comparative point of view in regards to other models and to existing frameworks, as many of them seem

to share the same basic structure and rationale. The model itself, as described by the authors themselves “is founded on the evolution of values rooted in universal principles as well as the maturity of behaviours which can lead to business maturity development along the sustainability net”. It seeks to enable the following three accomplishments (here presented just as headlines):

- i. Achievement of a common strategy and /or strategies alignment across the sustainability net, founded on values and universal principles;
- ii. Achievement of a cooperative interactive network rooted on good communication channels;
- iii. Achievement of high performance partnerships.

By aligning four quadrants (Vision, Values, Strategy and Structure) and taking into consideration a set of key parameters (sustainability management, partnerships, competences, motivation, communication, technology and operations), they defined five sustainability maturity levels, as follows:

Maturity Level 1: *Ad hoc*

Maturity Level 2: Planned in isolation

Maturity Level 3: Managed with no integration

Maturity Level 4: Excellence at Corporate level

Maturity Level 5: High performance sustainability level

A parallel may be established between this model and the Sustainability Phase Model out forward by Dunphy, Griffiths and Benn just shortly afterwards as detailed in the next sub-section.

2.B-3.6. The Maturity Model for the Strategic Design of Sustainable Supply Networks

The ‘Maturity Model for the Strategic Design of Sustainable Supply Networks’ proposed as a working paper by Kirkwood et al. in 2008 and derives mainly from the extensive and solid review of a set of more than thirty leading supply network maturity models. Worth noting at this stage that, even though referred to as a Model, its structure and goals fall more within the concept of Framework as previously defined, and the authors use both words interchangeably throughout their paper. For example, on page 7 of the above mentioned paper, the authors explain that the

research sought to provide an alternative approach to detailed measurement by identifying processes that might support improved sustainability. In this way, they are actually referring both to a framework but also, and most importantly in the present-day scenario, highlighting the importance of bringing performance measurement to the upfront when pursuing applied research on organizational sustainability. Even though this model-framework is specifically intended for the supply chain, it has many interesting and useful elements worth considering in this review. The model-framework has been developed to enable a systematic analysis and assessment of practices that support sustainable operations, and it consists of five network domains (also called ‘capability clusters’), namely:

- Strategic Sustainable Network Design
- Network Integration and Connectivity
- Network Processes and Innovation
- Network Efficiency and Reporting
- Network Product and Service Enhancement

And the overall comprising 24 sub-dimensions altogether.

The model uses a scale of five levels of maturity, with each of the primary network domains having top level common descriptors to ensure that the level of maturity amongst each of the sub-domains is aligned, which in turn helps comparison between the line items in the framework (Kirkwood, Alinaghian and Srail, 2010).

2.B-3.7. The Five-Stage Sustainability Journey (Model)

In 2010, Professor Bob Willard launched the ‘Five-Stage Sustainability Journey’ (model) which identifies a five-stage sustainability *continuum* evolving from an unsustainable model of business (Stages 1, 2 and 3) through to a ‘Sustainable business framework’ (Stages 4 or 5).

- As stated by Willard (2010), in stage 1, the Pre-Compliance stage, the company ignores any notions of sustainability and flouts environmental, health, and safety regulations; he identifies this stage as the norm in corrupt jurisdictions, whilst a risky stage if in developed countries. In fact, most companies, if smart, will move quickly to Stage 2 (compliance) in order to avoid fines, prosecution, and public embarrassment for illegal acts.

- At Compliance stage (stage 2) the company's actions are legal but they're still unsustainable, with companies using a linear and unsustainable 'take-make-waste' model of commerce that violates the fundamental principles of a sustainable enterprise.
- In stage 3 companies start to be perceived as 'Beyond compliance': this means that the company will voluntarily move to Stage 3 when it realizes that it can save money with proactive, operational eco-efficiencies. These incremental savings can be reaped in four ways: 1. saving energy and reducing its associated carbon footprint; 2. saving water; 3. saving materials in its products and packaging; and 4. saving waste-handling costs. A company increases its community investment, thereby enhancing its reputation and maximizing shareholder value. However, sustainability initiatives are still marginalized rather than being institutionalized in the company's governance systems.
- By Stage 4, the firm has transformed its business model into a sustainable 'borrow-use-return' design. It re-brands itself as a company committed to sustainability, injecting sustainability principles into its values and into the company's 'DNA'.
- And, at the final stage, Stage 5, all is done driven by passion and purpose, a values-based commitment to improve the well-being of the company, society, and the environment.

It is easily apparent, this 'journey' (model) proposed by Willard is in fact very much in line with the (six phases) 'Phase model' by Dunphy, Griffiths and Benn as briefly presented in an earlier paragraph. And the same applies to the majority of existing sustainability-focused frameworks and models, thus providing us with a very strong matrix for the development of a novel and very specific framework.

2.B-3.8. Maturity Model for Integrating Sustainability in Projects and Project Management

In 2010 Professor A.J.Gilbert Silvius and Ron Schipper, a principal consultant from the Netherlands, developed a maturity model targeting the integration of sustainability in projects and project management. Based on the core concepts of sustainability, the model assesses the level of consideration of sustainability in projects and allows organizations to benchmark their maturity and to monitor their development Silvius &

Schipper, 2010). The authors state that “Sustainability in projects and project management is about integrating economical, environmental and social aspects in the management and delivery of projects. This insight corresponds with the triple bottom line element of sustainability. Integrating sustainability in project management requires the inclusion of ‘People’ and ‘Planet’ performance indicators in the management systems, formats and governance of projects (ibid.) In their view, project management methodologies, the management of projects is dominated by the ‘triple-constraint’ variables time, cost and quality (ibid).

Their model starts by providing a checklist for integrating sustainability in projects and project management based on the three core components, i.e.:

- Economic sustainability (covering Return on Investment, and Business Agility)
- Environmental Sustainability (covering Transport, Energy, Waste, Materials and Resources)
- Social Sustainability (covering Labour Practices and Decent Work, Human Rights, Society and Customers, and Ethical behaviour)

And they present the conceptual model of the assessment performed in organizations in a very linear format as shown in Figure 2.4. below:

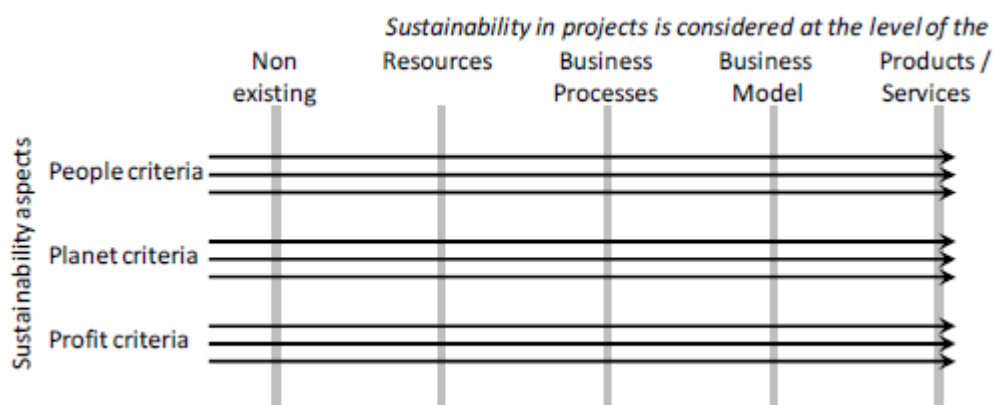


Figure 2.4. Conceptual model of Silvius and Schipper’s maturity model assessment

2.B-3.9. The Industrial Research Institute (IRI) sustainability maturity model

As happens with most frameworks for maturity models, the IRI model includes levels of maturity, with each level representing a greater degree of competency in the capability than the previous one. At each level, the model references a set of behaviours, processes, tools, and outcomes that a company at that particular level of competency

should demonstrate. The model contains 14 dimensions organized into two areas of focus: Strategy and Design Tools. These two focus areas allow differentiation between the infrastructure and planning activities of the strategy section and the tactical activities of the design tools section. Technical functions—design engineering, R&D, or manufacturing engineering—are captured in the design tools section, while strategy activities may involve multiple functions, including the executive team, product management, sourcing, and legal, among others. According to this model, whilst it is possible to create value by focusing efforts on any of the 14 different dimensions, without focusing on each and all of these dimensions, the company might be severely restricted in the maturity level it can achieve. For each of the 14 dimensions, the behaviours, processes, tools, and outcomes that a company may demonstrate map to the four maturity levels defined: Beginning, Improving, Succeeding, and Leading. For example, an organization at the Beginning level may have started experimenting with lifecycle assessment tools while an organization at the Leading level may be an industry-leading contributor to lifecycle inventory databases. Each of the focus areas may be defined by a set of key questions that outline the core issues. Examples of such questions, as set in this specific Sustainability Maturity Model are: “How does the company stay on top of trends impacting its business?” “What processes, tools, education and metrics govern how sustainability is embedded into development processes for new products or services?” To what degree The IRI Sustainability Assessment Tool is an additional tool that transforms the IRI Sustainability Maturity Model from a matrix of dimensions to a tool enabling organizations to benchmark their sustainability performance, thus assisting organizations in identifying activities and opportunities on the path to meeting their sustainability goals.

2.B-4. Concluding remarks on this overview of selected models and frameworks

We may cite Professor Peter Wells, from Cardiff University, who, in his recent book highlights how the design of business models can be a critical component in the overall transition to sustainability, and one that transcends the usual focus on innovative technology (Wells, 2013). This is of great interest to the scope of this research, especially as the service organization sector is probably the one less influenced by technological advances whilst having probably the greatest direct influence on the ‘human side’ of sustainability.

The selected models and frameworks hereby presented were chosen from among the many more that are available, as they provide the most insightful ideas in a clear way, even though none of them is one hundred percent satisfactory as a 'ready-made' template for the purpose identified as leading research gap to be fulfilled, i.e. the service sector in the GCC region.

In fact, most, if not all these excellent models and frameworks have been developed for a heavily industrialized countries and mainly targeting manufacturing (rather than service providers). When analysing the way in which they are written and the parameters and performance indicators targeted, it becomes apparent that most of these models and frameworks are intended for big companies (global multinational companies in many instances) and they take for granted that the country/countries in which they operate have been pursuing sustainability for over two or three decades, and that a clear set of national or sector/industry-specific policies, norms and standards exist for the companies to comply to, which is often not the case when we are addressing SMEs or even governmental organizations in the GCC and other regions. One such example can be drawn from one of the models selected, the 'Phase Model' by Dunphy, Griffiths and Benn when they state "Compliance is the base platform on which sustainability can be built" (2009, p.281).

These frameworks also consider there are pressing environmental issues which are very different from the reality in the GCC region, and the same applies for the social aspects of sustainability. The same authors state (ibid.) "...the priority is to achieve compliance effectively and rapidly. This can be accompanied by creating a number of task forces in important areas of sustainability such as OHS, EEO, water and energy conservation, and then having these task forces operate in parallel." Whilst all these forces are of ubiquitous and of the utmost importance just about anywhere, particularly those regarding health and safety measures, waste management, as well as the pressing issues of water and energy security (the two leading and crucial aspects of today's most state-of-the-art preoccupations worldwide) the background scenario on which most of the existing models and frameworks have been designed needs to be redesigned, so as to address the socio-political, socio-economic and socio-cultural present day reality of the region and the social and environmental aspects closely associated with it, and to be set

in such a way that is truly understood by all stakeholders and which they can identify with: i.e. to fit the purpose and to be well managed during the change management process required when integrating a sustainability agenda in any organization, big or small, private or governmental.

Whilst the model by Meadows et al (1992) is somewhat outdated, there is merit in their proposal in the sense that they perceive sustainability from a system perspective, which is very pertinent and noteworthy, overall the model is far too broad and it would be very difficult to use it as the basic common way to address the subject with organization leaders as an inspirational tool for leading the change towards sustainability-focused organizations.

However, from the author's perspective, the most recent models presented, such as the 'Phase model'; Cagnin et al.'s 'Business Sustainability Model'; Kirkwood's (2008)'Model for the strategic design of sustainable supply networks'; and Willard's (2010) 'Five-stage sustainability journey' model all have in common the identification of specific phases through which any company will go through, with easy-to-refer-to descriptors. This is extremely useful and relevant, as it allows for the sustainability consultant to present to the organizational leaders the scenario that is best adapted to their own situation.

The proposed framework is therefore strongly linked to this common feature in all of these four models. In particular, the last model presented, by Silvius and Schipper, provides a user-friendly tool and uses a questionnaire consisting of four sections comprising thirty one questions in total. The model assesses the level (resources, business process, business model, products/services) on which the different aspects of sustainability are thus provides an ideal inspirational model on which the proposed framework drew ideas from. The fact that this specific and quite recent allows to treat a rather extensive but manageable amount of data whilst focusing the conclusions on the three basic core sustainability criteria (People, Planet and Profit, as per the 3Ps or the TBL approach to Sustainability) fully matches the realities of the GCC scenario which the intended framework targets.

In terms of existing sustainability frameworks, and drawing from the selected ones presented earlier on in this Chapter, the ‘Natural step’ framework, a North American construct and very highly praised in the USA, it is clear that it is adapted to heavily industrialized western countries. This framework has a science-based foundation, which gives it some strength, but it also has many weaknesses, particularly the fact that guidance is lacking when it comes to where to start and how to implement the framework, which is precisely the objective of a framework.

As for Pojasek’s ‘Framework for Business Sustainability’ is very ambitious in that it is “intended to be applicable to ‘all’ organizations” (Pojasek 2007, p.2). Even though it highlights very important concepts and suggests replacing the traditional ‘customer focus’ of existing business excellence frameworks for a broader ‘key stakeholder’ focus covering the classic seven knowledge areas (or criteria) commonly used in excellence quality performance, it is heavily linked to organizational culture, which, for example in governmental service organizations is not easily re-shaped.

As stated previously, these and other existing sustainability-focused frameworks and models, provide a very strong and rich matrix for the development of a novel and very specific framework in view of organizational (change towards) sustainability, fully adapted and responding to the specific countries’ own needs and richnesses. But, from this overview it also becomes apparent that, as brilliantly stated by Bernard Burnes (2009) “It is impossible to conceive of an approach which is suitable for all types of changes, all types of situations and all kinds of organizations.” And Burnes continues with a phrase that is equally relevant to the context of this thesis, when he writes: “We cannot understand organizational change sufficiently, nor implement it effectively, unless we can map out the range of approaches and evaluate what they seek to achieve, how and where they can be applied, and crucially, the evidence that underpins them.”

This is why it is equally important to fully understand and disseminate what exactly is the profile of the region for which the particular framework put forward in this thesis aims to contribute to. For this purpose, a brief contextualization of the GCC countries to include an analysis of the relevancy and importance of service sector organizations for the socio-economic development of the region is provided in the next Chapter.

CHAPTER THREE: THE CONTEXT OF GCC COUNTRIES

Abstract

This Chapter provides a brief characterization of the GCC countries, so as to better help to understand the socio-economic, cultural and environmental context for which a specific novel framework for corporate sustainability is seemingly needed and welcome. This Chapter also covers an overview of the aspects regarding diversity management, particularly in what regards existing approaches dealing with equality and diversity issues and their impact on sustainability, and the role of diversity management in enhancing the leverage power of innovation in the local economy.

3.1. Introduction

The Gulf Cooperation Council (GCC) consists of six members of the Arab states bordering the Arab Gulf and located on or near the Arabian Peninsula, namely Bahrain, Kuwait, Oman, Qatar, Saudi Arabia, and United Arab Emirates. It has been founded in May 1981, as a result of serious efforts of the Gulf States, and the recognition of the council's need at all levels of social, economic, intellectual and political activities since the second half of the 1970s. Thus, the Council has been established by the state governments of the Gulf to begin a collective process that aims to achieve an economic, social and political integration representing Gulf Unity, and to reflect the demand of Gulf communities.

3.2. Socio-economic profile

GCC member states are different in terms of population, economy size, natural resource consumption and their environmental impact. As stated by Dr Al Khouri (2011) from the Emirates Identity Authority, the GCC are considered to be one of the populations with the highest growth rates in the world., having grown more than ten times over the past 50 years: from 4 million in 1950 to 46.5 million in 2010. In 2009, according to the Gulf base of statistical information, the total Saudi population comprised about 16.2 million Saudi nationals, whilst 8.8 million were registered foreign expatriates and the estimated remaining 2 million being illegal immigrants (Al-Husseini, 2009). And also according to Dr. Al Khouri (2011), "Towards mid 2010, GCC countries were inhabited by 27 million foreigners, who constituted 59 percent of the total population. In the UAE, Qatar, Kuwait and Bahrain foreigners constituted a majority" whilst Oman and

Saudi Arabia managed to maintain a relatively low proportion of foreigners: about 30 and 27 percent, respectively (Al Khouri, 2011). Most of the foreign workforce attracted to the GCC countries during the past decade were mainly involved in ambitious world-class programs and mainly in the education and energy sectors. Until 2010 another sector that used to attract foreign workforce was real estate, but since then the number of workforce in this sector has slowed down. Overall, it is interesting to note that the foreign workforce employment distribution in the GCC countries is “quite disproportionate, as only 1% of the workforce is employed in the oil and gas sector which produces 47% of the GCC GDP. A large number of the workforce is employed in construction, utilities, government, and other service sectors. (Al Khouri, 2011). This is of utmost relevance to the proposed framework of this thesis.

The Kingdom of Saudi Arabia is the most populated of the six countries that comprise the GCC. It has an estimated population of 27 million people (Central Department of Statistics and Information, 2012), which constitutes about two thirds of the GCC’s total population. The other five countries have a considerably smaller population. United Arab Emirates is the second with a population of 8.2 million, of which 11.5% of the total are Emirates national (National Bureau of Statistics, 2010), making the UAE among the Gulf countries with the lowest proportion of natives to the overall population.

As pointed out by Dr Al-Khouri (2011) from the Emirates Identity Authority, the rapid growth and relative youth of the population allowed foreigners to dominate the workforce over the past three decades, and this has led the governments of GCC countries to set two prevailing objectives: a) security enhancement focusing on reinforcing immigration control and increasing national security; b) economic growth, by enhancing and expediting service delivery and facilitate e-government.

In terms of economic size, the Kingdom of Saudi Arabia is first and accounting for around 40% of the total GDP of GCC countries which were estimated to be 1167 GDP in the year 2011. The second largest is the UAE economy, which takes the share of around a quarter of the total GDP of GCC countries. Qatar, Kuwait, Bahrain, and Oman have shared the rest of the total at 13%, 12%, 2%, and 5% respectively (Haque, 2011).

One of the main challenging tasks facing the GCC governments is establishing diversification plans for their economies and developing non-oil sectors. In the present, GCC economies are mainly dependant on the revenue of oil and gas sector.

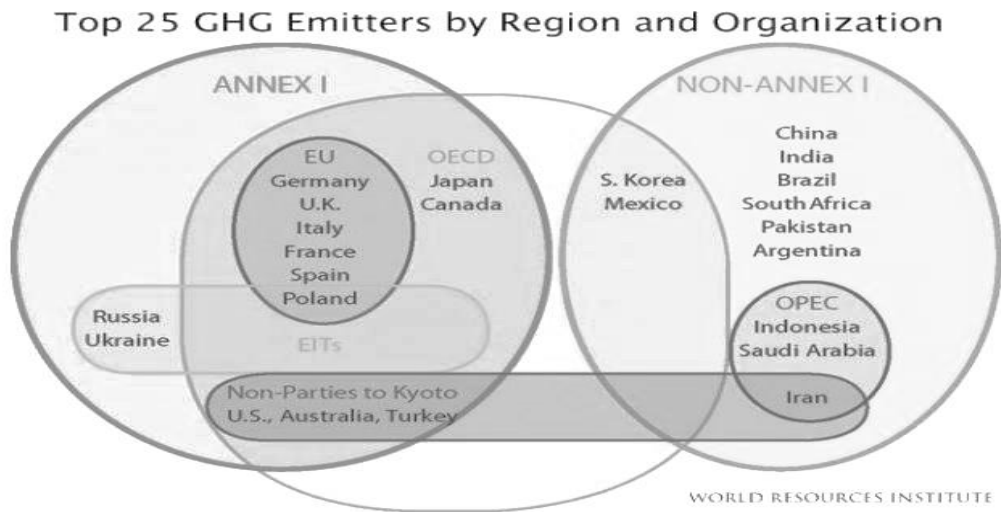
According to the Economist Intelligence Unit (2010), oil and gas sector is the single largest sector in almost all the GCC states that has provided almost 80% of export earnings and government revenue in most GCC states. GCC countries continue to be global leaders in the oil business, together producing nearly 25 per cent of crude and controlling 40 per cent of proven reserves, as per the Statistical Review of World Energy 2013 issued by BP (Ali, 2014). One interesting and most positive aspect is that, generally speaking, the GCC countries do not have any prejudices against foreign investment (Al Bawaba, 2007) and have a history of fruitful co-operation and a strong hospitality tradition. Estimates point that, by 2018, total investment in the GCC economies could reach up to 670 million dollars (Ali, 2014). Much of the funding for upcoming infrastructure projects in Dubai and Qatar, given the impending Expo 2020 and FIFA World Cup 2022, is expected to be provided by the government and generated from private investment that will be a combination of Islamic and conventional investment. In February this year, it was reported that Qatar intends to spend up to US\$205 billion on infrastructure projects between 2014 and 2018; projects include the Qatar Rail project, a 2400-megawatt Facility D independent water and power project and the Sharq road system (Simmonds, 2014).

3.3. Resource consumption and environmental impact

In terms of resource consumption and environmental impact, the energy consumption and its impact (mainly non-renewable energy: oil and gas) in all the GCC countries are uniquely high. This is because the GCC countries depend mainly on the fossil fuels for their domestic use, the main cause of Green House Gases (GHG) emissions, and their economies are dependent on the oil, gas, and petrochemical industries.

According to the World Resources Institute (2013), the Kingdom of Saudi Arabia and the United Arab Emirates are among the world's top 25 GHG emitters (Fig. 3.1.). Furthermore, the environmental impact of GHG emissions in this region is even having a worse impact, because of the lack of arable land and water resources, the essentials for the development of GHG sinks, forests, and green areas.

Top 25 Emitters by Region and Organization



Source: <http://cait.wri.org>

Figure 3.1. The top 25 emitters of Greenhouse gases (GHGs), according to the World Resources Institute (2013)

In 2010, (The Economist Intelligence Unit Limited, 2010) “Despite their fossil fuel riches – or perhaps because of it – GCC states are trying to diversify away from dependence on oil and gas, The aims of diversification are to reduce the region’s long-term vulnerability to shifts in international demand, to create jobs for GCC nationals in more knowledge-intensive industries, and to prepare for the eventual transition to a post-hydrocarbons economy.” Even though mainly focusing on products and on the three key issues that will face the GCC region as well as the world in general in the near future, i.e. energy-efficiency, water security and food security, the report highlights many challenges and thus opportunities for the service sector to contribute to ensure long-term sustainable growth for the region. And the report reiterates the fact that “the GCC states have a positive outlook for long-term security of key resources, as their young populations and significant capital resources create good conditions for implementing the necessary changes.”

3.4. The Service Sector of GCC Countries

The service sector of the GCC countries consists mainly of health care services, education services, modern information and communications technology services (ICTs), utility services and general business services. The main services of this sector are delivered by the public sector while the GCC central and local governments are

playing a fundamental role in economic life, assuming centralised responsibilities across the different services of this sector.

Healthcare services represent one of the largest segments of the GCC service sector. Alpen Capital (2009) has estimated the size of the GCC healthcare services to about 46 million treatments in 2008, which translates to about 18 billion US Dollar in value terms. They have also predicted that these services will grow to reach a market size of around 47-55 billion US Dollar by 2020, equivalent to a 9% Compounded Annual Growth Rate (CAGR). Similar Figures have been estimated by Mourshed et al., (2006), as they have estimated that the total healthcare spending in the Gulf region will reach 60 billion US Dollar in 2025. The high growth rate will be driven both by an increase in demand and the cost of healthcare provision while GCC population is growing at a pace higher than the global average.

GCC education services represent another large segment of the service sector. According to the World Bank Report (2008), the GCC countries have spent an average of five percent of their GDPs on education, spearheaded by the UAE government, which has allocated about 25 percent of its budget for education. Alpen Capital (2012) has reported that the education services in the GCC are expected to have steady growth in the coming years driven by the increase in population, the governments' investments in education, the rise of private sector participation, and the increase of family's willingness to ensure high-quality education for their children. The report estimates that the total number of students in the GCC countries will reach 11.6 million in 2016, growing at a CAGR of 2.7%.

Information and Communications Technology services (ICTs) represent a huge segment of the service sector in the GCC countries because these advance technologies have become an essential part in the development of high quality services during the last two decades, including education and health care, which are powerful tools for development. Raghu and Al-Ammar (2011) have forecasted that spending on ICT in GCC will reach 318 billion US Dollar over the five years, from 2011 to 2015, maintaining an average annual expenditure of 64 billion US Dollar, while about half of the amount will be accounted by Saudi Arabia, followed by the UAE and Qatar.

The mutual influence of the service sector represented by healthcare, education, ICTs, and other general business services on one side and sustainable development on the other side is quite big. Moreover, the sector has the potential to have a positive impact on sustainable development. This is because the services in this sector normally consume relatively few natural resources, contribute to the development of human capital, and help in transforming the economy and make development more environmentally and socially sustainable.

It has been reported (Commission on Social Determinants of Health, 2008; Griffiths and Stewart, 2008) that sustainable development and healthcare services are influencing each other. Many latest diseases and disorders are, in part, due to environmental, social and economic factors, which also impact on health and well-being of different groups of the population, thereby contributing to inequalities in health.

Between education and sustainable development, the influence has been reflected through the United Nations (UN) General Assembly Resolution in 2002. At that time the assembly has adopted a resolution proclaiming that the period 2005-2014 was to constitute the decade of education for sustainable development. The intention of this resolution was to enhance the efforts to promote sustainable development throughout the world through education and learning. The United Nations Educational, Scientific and Cultural Organisation, UNESCO, has been designated by UN to secure the implementation of the decade (United Nations Educational, Scientific and Cultural Organisation, 2012).

Organizational and attitudinal reforms such as the one put forward in the present proposal, may significantly contribute to improving the dimensions of competitiveness of the service sector in the GCC countries as a whole, and could, therefore, lead to higher sustainable growth thus helping to address locally the key pressing issues faced globally, whilst improving and enhancing organizational leadership in view of long-term sustainable development.

This coincides with the 2014 UAE summit for sustainability, CSR Dubai 2014 organized by the Institute for International Research in the Middle East. Now in its 11th

year, the conference has played a major role in shaping the evolution of sustainable development and corporate social responsibility in the Middle East for more than a decade. "The GCC has all the potential to become a global leader in CSR and sustainability. This high profile CSR summit in Dubai serves as a dynamic platform for exploring ways to capture this potential, accelerating sustainable development and growth for the region, and ultimately worldwide," said Dr. Elffers, CEO of EMG Consultancy and the chair-person of the recent counterpart conference in Qatar, who considers that local organizations are in a unique position to make an incredible positive difference in the world when they succeed in truly aligning their principles and values with the way they do business.

Also earlier this year, in February 2014, at the OECD summit "Exploratory look at public sector innovation in GCC countries" promoted by the Government Summit through Leadership Series it became apparent that most of the innovation in the region is restricted to the private sector and not fully measured as it often occurs in the non-technological fashion. All of this requires a forward-thinking approach that integrates the need to keep the local resources and leading markets whilst at the same time ensuring the "contemporary identity management systems" as stated by Dr. Al-Khoury (2011).

By focusing on sustainability in the service sector in GCC countries from the perspective of ensuring a new culture and a new governance mode, in line with the most recent international developments and plans for 2020 and beyond. In this context, frameworks such as the one hereby proposed, may contribute to stimulate this change-leading movement in the GCC region. Tackling issues of how to embed trust and risk-taking, promotion of sustainable innovations, whilst effectively addressing the challenges of social issues such as social justice and ageing, effective communication, stakeholder and community engagement; as well as, to a lesser extent (at least in a first stage) also addressing locally some of the worldwide leading concerns such as water and food security, this framework aims to become the basis upon which organizations may build their own new strategy for a smart, fully sustainable and inclusive successful future.

CHAPTER FOUR: METHODOLOGY

Abstract

The research methodology used within this thesis is thenceforth described in this chapter. This comprises a brief overview of the reasons leading to the choice of methodology, along with the detailed strategies uses for the collection, analysis and validation of data. It includes a description of the methods adopted, together with an explanation and justification for the way in which the data have been collected, analysed, and used. This process can be conducted in different ways and may take different ontological and epistemological positions, and in this case the choice is mainly an interpretivism position; the appropriateness stems from the fact that sustainability is principally complex in nature, it has to take into account multivariate social contexts, and is managed and controlled by different groups of stakeholders, hence an interpretivism methodology alongside positivism seems the most adequate methodological way in which to address this research. During the development of the data theory, decisions justifying the use of specific approaches, strategies and methods also had to be made.

These decisions included the use of a survey strategy to collect quantitative data and formulate the initial finding, as well as the use of multiple case study strategy to collect qualitative data and formulate the major finding of this study. The data collection process was carried out by using three research methods; structured surveys, documentation analysis, and semi-structured interviews. The use of multiple methods and multiple case studies to collect the empirical data is quite important and necessary for data triangulation and to cover the wide range of aspects. Data triangulation will increase the confidence in interpretation, help to get more reliable and consistent research conclusions, and overcome the limitation of using the mono method in terms of bias in research findings.

4.1. Research design and definition

Before starting the stage of research design, it is essential to begin with research definition. According to Bickman et al. (1998), research definition is about understanding the research problem, identifying research questions, and revising the questions.

In order to clearly address the reasons behind the overall research design, each step of the research design development will be considered separately below:

For the past two decades the GCC have been determined and most successful in bridging the gap into becoming well-known for their Sustainability focused actions, especially in what regards urban development and global engagement. However, business per se, especially in the service sector, are still lagging behind in fully applying the core concepts and tools, and following this very worthy and needed sustainability movement. The researcher therefore had to carefully consider how to define and design the overall research process in such a way that the main key objectives were achieved whilst referring to the opinions, motivations and challenges as perceived and experienced by local business shareholders and concerned stakeholders. As stated in previous Chapters, in spite of excellent models and frameworks to guide organizations through their change process towards becoming more sustainability-focused, the researcher identified the need for a region-specific framework to guide service sector organizations in the GCC region on how and why to gradually embed sustainability-focused policies and practices. To address this research gap, the author used qualitative tacit and explicit knowledge, supported by qualitative and quantitative primary and secondary research, in an attempt to evaluate the key dimensions, drivers and challenges that promote (or limit) organizational sustainability locally. The primary research seemed a particularly useful tool, as indeed by approaching the local businessmen the researcher could gain a fuller insight on what are the key reasons and drivers and best ways forward for the local service provider organizations to engage in the sustainability movement, be it at the environmental be it at the social side of the processes and practices, a topic of utmost value in present day search for societal well-being.

This defined the main objective of this work: the overall subject of the research is the sustainability of GCC countries' organisations, and the more specific aim is to develop a multi-dimensional sustainability framework that is capable to assist service organisations to develop their sustainability policies and practices within the GCC region. The key challenge in this field of study is how to trigger a sustainability-focused mindset within organisations, and how to transform ongoing processes and policies into effective sustainability practices.

The most recent leading organizational sustainability performance models and frameworks, such as those put forward by Cagnin et al. (2008), Silvius and Schipper (2010), and the model and tools developed by the IRI, as presented in an earlier chapter, served as the solid background on which the researcher developed the region-specific framework intended as the major outcome of this research..

In order to meet the research aim and establish a solution to the research problem, it became apparent that it would be necessary to investigate the policies and practices of GCC countries' organisations, and explore stakeholders' opinions of those organisations on how to improve their economic, environmental and social sustainability measures. Therefore, the research had to include the analysis of the key drivers and dimensions of a sustainability policy in the public and private sector organisations of GCC countries, whilst trying to track the requirements to transform current practices into effective sustainability-focused actions and forward thinking strategic plans.

Drawing from the secondary research, and particularly from the most recent models and frameworks as mentioned above, alongside with tacit knowledge about the ethos and key performance indicators normally set in place in the service sector in the GCC region, a fairly extensive list of pertinent research questions and objectives came to the researcher's mind as essential to progress through this topic.

Among the various key questions needing to be addressed to fully tackle the leading research focus in the development of this thesis, were open questions such as, for instance: how social management can be better integrated with economic business goals; what are the limitations of existing sustainability frameworks, including the ones based on the concepts of Sustainability and Corporate Social Responsibility (CSR); how to define the current business environment in the GCC Countries in terms of social, economic, and environmental concerns; how the concepts of sustainability can provide channels for change and initiated positive economic opportunities and competitive advantages for firms; what are the rationales and motivations for developing an organisational sustainability policy; what are the dimensions for developing an organisational sustainability policy; and who are the key stakeholders for developing an organisational sustainability policy.

These questions were reduced to an open broad-scoped double-question, namely: ‘What makes organizations embed sustainability practice in their daily processes?’ and ‘Why most organizations still have not considered to do so?’

Many sub-questions and specific objectives emerged during the preliminary development phase of the intended framework, but to keep the research within achievable goals, they were reduced to the following four, which will be critically explored in the Reflective analysis (Chapter eight), all of which refer to companies (within the service sector in GCC countries) so as to avoid having to repeat this in each and every aim:

1. to identify the motives of companies (within the service sector in GCC countries) to be sustainable;
2. to determine why (some/most) companies do not become sustainability-focused;
3. to provide a guide for leaders to become more engaged in sustainability-led practices;
4. to support companies in developing sustainability policies.

Aims 1 and 2 are really sets of factors (reasons, causes), whilst aim 3 is a prescriptive model to be followed, and aim 4 may be perceived also as a prescriptive model but is mainly the basis of a framework.

In order to address these four specific aims, a series of primary research (both qualitative and quantitative, as mentioned before) was conducted in carefully selected service organizations locally in GCC countries, and supported at all times with specific literature review. Once these leading sub-questions were addressed and the variables started to be in place in the overall matrix, the framework could be drafted.

4.2. The choice of research paradigm and the methodological approach

Research philosophy is an overarching term related to the philosophical assumptions which are underpinning the practice of a research. These assumptions are normally a reflection of the ontological and epistemological considerations of the adopted research methodology. Since these assumptions can influence the way in which the research methodology is designed and the research study is undertaken, it is important to discuss and understand these concepts. It is also important to make sure that the adopted

methodology is congruent with the nature and the aim of the subject study, and to expose, and minimise the research biases.

Ontology and epistemology assumptions are quite related to methodology.

The term ontology comes from the Greek words ‘Ontos’, which means ‘to be’ and ‘logos’ which means ‘word’. According to Burrell and Morgan (1979), and Blaikie (1993), the concept of ontology involves the philosophy of reality and the science of being. It is about the kinds of interactions that shape the reality, and whether this reality is the product of one’s mind and beliefs? As the researcher’s view of reality will have a major influence on the researcher’s other assumptions, it should be determined first.

Whilst ontology involves the theory of being / reality / essence, epistemology is the theory of knowledge and addresses how we come to know that reality and methodology; the theory of method / action, identifies the particular way of practices used to obtain that knowledge (Krauss, 2005). The term epistemology comes from the Greek word ‘Episteme’, which means ‘knowledge’. According to Crotty (1998) and Maynard (1994), the concept of epistemology is about the way of understanding and explaining how we know what we know. It is concerned with what constitutes acceptable knowledge, specifically the philosophical background for deciding the possibilities and the limits of that knowledge, and how we can ensure that it is adequate and legitimate.

According to Taylor, Kermode, and Roberts (2007, p. 5), a paradigm is “a broad view or perspective of something”. Additionally, Weaver and Olson’s (2006, p. 460) definition of paradigm reveals how research could be affected and guided by a certain paradigm by stating, “paradigms are patterns of beliefs and practices that regulate inquiry within a discipline by providing lenses, frames and processes through which investigation is accomplished”. Therefore, to clarify the researcher’s structure of inquiry and methodological choices, an exploration of the paradigm adopted for this study will be discussed prior to any discussion about the specific methodologies utilized in this study. Table 4.1. (below) summarizes the key aspects of three of the commonly used research paradigms in the social sciences.

Paradigm assumptions	Positivist	Constructivist	Critical Paradigm
Lens of the researcher	Triangulation	Disconfirming evidence	Researcher reflexivity
Lens of study participants	Member checking	Prolonged engagement in the field	Collaboration
Lens of people external to the study (Reviewers, readers)	The audit trial	Thick, rich description	Peer debriefing

Creswell and Miller, 2000

Table 4.1. Characterization of the three leading research paradigms for the social sciences, according to Creswell and Miller, 2000

Of the different research paradigms available, three broad paradigms are arguably among the most influential in research. These are: the positivism paradigm, the interpretivism paradigm, and the critical paradigm (Gray, 2004) which are briefly explained below:

- The Positivism Paradigm: Positivism paradigm reflects the principles of natural scientists and provides a basis for a wide variety of research methods, and approaches, mostly quantitative. The core principle of this paradigm is based on the argument that the reality exists externally and is independent of the researcher, and that the reality properties can be measured directly through observation (Darke et al. 1998; Denscombe, 2002; Gray, 2004). Positivism has been the dominant paradigm for both natural and social sciences research during the fifty years of the mid-20th century. Although, as Bryman (2007) has noted, there are many different versions of positivism which do not necessarily and totally agree with the essential components of positivist paradigm, the common components and principles of the paradigm according to Gray (2004) are:
 - Research inquiry should be based on scientific observation.
 - Reality consists of what is available to the senses, as the reality is concrete and objective; scientific methods help us to understand it.
 - The natural and social sciences share common principles, dealing with facts, and not with the values.

- **The Interpretivism Paradigm:** the interpretivism paradigm reflects more social philosophy and provides a basis for a wide variety of research methods and approaches, mostly qualitative. The core principle of this paradigm is based on the argument that the reality is a social construction and the meaning constructed depends heavily on contextual features. Interpretivist paradigm differentiates between natural reality (the reality in natural science) and social reality, and therefore, they require different kinds of method (Gray, 2004). Crotty (1998) argues that researchers' interest in the social world tends to focus on the aspects that are unique, individual and qualitative, whereas the researchers' interest in the natural world focuses on more abstract phenomena, that is, those exhibiting quantifiable, empirical regularities. This argument leads to a conclusion that the Interpretivism paradigm differs radically from the positivist paradigm. This paradigm stood out as the most important for this study, especially as one of its components relied both on quantitative and qualitative primary data collection and analysis. Without relying on this approach, it would have been very costly and time consuming to determine valid outcomes, especially when wanting to take into consideration the insights and opinion of smaller groups of employees at GCC firms with active sustainability strategies. It is desired to create intimacy and a connection with the study participant and this is one reason why more qualitative tools were utilised during the course of this study.
- **The Critical Paradigm:** The critical paradigm offers quite different perspective to positivist and interpretivist paradigms. The core principle of the critical paradigm, as explained by Robson (2003), is based on the argument that "There is no unquestionable foundation for science, no facts that are beyond dispute, and knowledge is a social and historical product." The paradigm has questioned and challenged existing values, social structures and assumptions. The ultimate goal of such philosophy is to develop new ways of understanding as a guide to effective action, which is not content to interpret the world but also seeks to change it (Gray, 2004). Part of the reason this paradigm becomes important to this research is the notion that concrete analytical tools for science cannot be easily applied to softer, more human aspects of observation and research situations where opinions validate assumptions. What remains is the need to connect the two in a way that allows both types of data to reflect valid points about the situation. In terms of social study and

behaviour of organisations at this level, it is best to design an approach to research that allows for balance or both quantitative and qualitative outcomes. Interviews allow for both closed and open ended questions to be asked and answered in a way that creates trust, intimacy and connection for the researcher and participant. According to Gray (2004) and Robson (2003), the key components and principles lie beneath the critical paradigm are:

- The real world is not only very complex but also stratified into different layers. Social reality incorporates individual, group and institutional, and societal levels.
- Ideas are mediated by power relations in society, while these relations have been dominated by certain groups who are privileged over others.
- The ideology and the self-interest of the dominant groups have an influence on what is presented as facts.

The framework aims to address the role of service sector organisations in the development process of GCC Countries, and is intended to assist these organisations to develop their sustainability policies and build their own new strategy for a smart, fully sustainable and inclusive successful future, and thus becoming potential leaders of the change towards a fully integrative 'glocalization' phenomenon.

Due to the complex nature of the research study, there was no single paradigm as those presented above could satisfactorily deal with all of the required methodological aspects; rather, it can be stated that an integrated and systemic interpretivist / positivist research approach was adopted. The reasons for this being so are as follows:

- i. On the one hand, the main research methodology used was an interpretivism approach, because the interpretivism paradigm looks for “Culturally derived and historically situated interpretations of the social life-world”, which is an important dimension for this research inquiry. Moreover, in interpretivism paradigm, the meaning constructed depends heavily on contextual features, which are essential to develop context based sustainability framework for GCC countries organisations;
- ii. On the other hand, however, the researcher also found it necessary to combine the qualitative/interpretive paradigm with the quantitative/positivist paradigm.

The blending of both paradigms provided the researcher with the ability to statistically analyse the scientific data whilst also recognizing the complex social and other factors that influence the application of sustainability-focused framework in GCC service providers. Also, in order to have a clear view on how the envisaged framework proposal fits in the reality which it is meant to address, qualitative and quantitative data collection techniques were used including: semi-structured interviews, chart audits, pre and post-test questionnaires, focus group interviews, and the researcher's field notes of personal observations and conversations with key stakeholders, all of which that helped have a clear and relevant profile of the realities and above all ensure that this proposal might in fact address an existing gap. As such, we can state that an integrated and systemic interpretivist / positivist research approach was justifiably adopted.

The design of the collection and analysis of the qualitative data was a particular concern in this research process. Having the draft of the intended framework in mind, the researcher based the qualitative data collection design both on his professional experience and his extensive and long individual process of empirical study and reflection on the service sector situation in the GCC countries, and adding to this the development and outcomes of the semi-structured interviews to carefully selected key stakeholders who also provided ground for ideas to be explored further. From this, it became possible for the researcher to define the questionnaire, designed in such a way that it might feed directly into the framework itself. This semi-structured and close-loop approach seemed the most adequate given the scope of the research questions and the specificity of the target-sector.

4.3. An interdisciplinary outlook

This research study is about sustainability at the organisational level. Considering that this study is about sustainability and its economic, social, and environmental dimensions, the use of interdisciplinary research is vital to address these dimensions and explore them across various boundaries of disciplines as single discipline seems incapable of providing the sufficient information for this task: the adoption of sustainability strategy needs to consider the implications at and across organisation levels, and has to address many different functional areas of the organisation and its wider environment.

On the one hand, the research study can be considered as business and management research that addresses organisational aspects. On the other hand, the study can also be seen as an interdisciplinary research that addresses the economic, social, and environmental dimensions of sustainability and their aspects. Therefore, considering the study is concerned with a management problem and should have a practical impact in guiding, decisions making and improving the sustainability of organisations, the process was conducted as interdisciplinary business and management research.

Interdisciplinary research can be defined as a type of research that integrates information, data, techniques, tools, perspectives, concepts, and/or theories from two or more disciplines or bodies of specialised knowledge to advance fundamental understanding or solve problems whose solutions are beyond the scope of a single discipline or area of research practice (National Research Council, 2005). Many authors (Akpochafo, 2011; Jabareen, 2011; Stock and Burton, 2011; Trehwella, 2009) argue that the need for interdisciplinary research has grown dramatically because of its potential to deal with some complex concepts such as sustainability. To understand the elements and aspect of these complex concepts, it is required to examine them from different perspectives of multiple disciplines. Jerneck et al. (2011) have emphasised the importance of interdisciplinary research for sustainability; they believe that the very essence of sustainability concept lies in its attempts to rethink the connections across domains and scales, the relation between nature and society, science and technology and its impact and the links between global and the local, as well as the past, present and the future.

The qualitative methodology shares its philosophical foundation with the interpretive paradigm which supports the view that there are many truths and multiple realities. This type of paradigm focuses the holistic perspective of the person and environment which is more congruent with the research topic at hand (Weaver and Olson, 2006) and is key to understanding the roots of the locally perceived challenges and drivers in the context of sustainability, as is the scope in this study. Additionally, the interpretive paradigm is associated more with methodological approaches that provide an opportunity for the voice, concerns and practices of research participants to be heard (Cole, 2006; Weaver and Olson). Cole further argues that qualitative researchers are “more concerned about

uncovering knowledge about how people feel and think in the circumstances in which they find themselves, than making judgements about whether those thoughts and feelings are valid” (Weaver and Olson, 2006, p. 26).

Moreover, in order to meet the requirement for a repeatable and objective assessment of organizational sustainability performance, an exploratory case study approach was adopted. Case study is an ideal methodology when a holistic and in-depth investigation is needed. As a research method used to generate and/or test theory, it is best applied when research addresses descriptive or explanatory questions and aims to produce a first-hand understanding of phenomena which exactly matches with the aim of this research. From a practical consideration, due to the volume and complexity of data required to be analysed to assess the sustainable performance of a complex MNC supply network and the fact that the framework developed is still at the early stages (alpha-tool, or Strawman), this approach, adopted as a prelude to further investigations, seems well suited.

Figure 4.1 summarizes graphically the research methodological design and its phases.

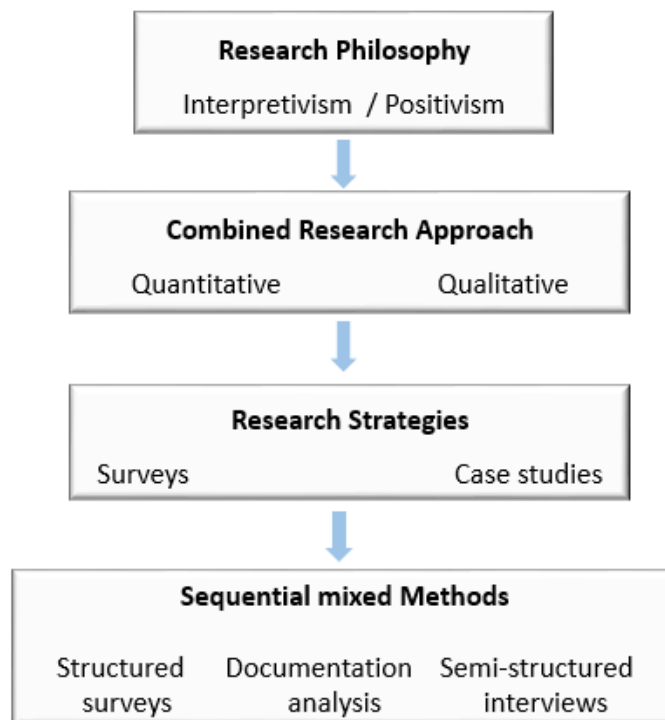


Figure 4.1. The empirical research methodology design (elements and structure)

4.4. Data collection and analysis

4.4.1. Qualitative and Quantitative research

There is a widely used distinction in the literature between two types of data collection and analysis: Quantitative and Qualitative (e.g. Maxwell, 1998; Strauss and Corbin, 1998; Lee, 1999; Silverman, 2000). Quantitative research has been the dominant approach for centuries, since its emergence which can be traced back as far as the 13th century, around 1250 A.D (Williams, 2007); the approach is driven by investigators with the need to quantify data to produce meaning and generate new knowledge. Creswell (1994) has provided a very concise definition of quantitative research stating that it is an approach to research that explains phenomena by collecting numerical data that are usually analysed by using mathematically based techniques like statistical methods.

The quantitative approach in research is associated with producing hard, objective and standardised data (Silverman, 2000; Robson, 2003). Even though much might be inferred from the in-depth analysis of the qualitative data collected, a quantitative approach to further investigate on those data is a must at this level of research and helps to validate and consolidate the overall intended framework by providing metrics and realigning the data in a more repeatable pattern.

On the other hand, Qualitative research has been described as an unfolding interactive approach that occurs in a natural setting and enables the researcher to develop a level of detail from high involvement in the actual experiences (Creswell, 1994) and is probably more important in the context of multi-complex sociological topics such as sustainability than quantitative research, which is relevant mainly to numerically justify the conclusions drawn from the qualitative data. It is a challenging task to adopt or propose a valid and comprehensive definition for qualitative research while there are many and various definitions for the term. We can argue that the definition suggested by Denzin and Lincoln (2005) is one of the most comprehensive and lengthy. According to them: “Qualitative research is a situated activity that locates the observer in the world. It consists of a set of interpretive material practices that make the world visible. These practices transform the world and turn the world into a series of representations, including field notes, interviews, conversations, photographs, recordings and memos to

the self. At this level, qualitative research involves an interpretive, naturalistic approach to the world. It means that qualitative researchers study things in their natural settings, attempting to make sense of, or interpret phenomena in terms of the meaning people bring to them.” Approaches to qualitative data collection and analysis are numerous, representing a diverse range of epistemological, theoretical, and disciplinary perspectives (Charmaz 2014). The essence of qualitative research is to make full use of the human researcher as the research instrument (Marshall & Rossman, 2006), therefore in this type of analysis. The role of thinking and intuition cannot be under-estimated (Marshall & Rossman, 1995:19-20). The qualitative approach to research is associated with the use of open, interactive, and non-linear research design models, and during the course of which the researcher may need to reconsider or modify any design decision during the study in response to new developments (Maxwell, 1998; Corbetta, 2003), and the methods developed within this approach produce soft, rich, flexible, and subjective data (Silverman, 2000; Robson, 2003).

“Grounded theory methods consist of systematic, yet flexible guidelines for collecting and analysing qualitative data, to construct theories from the data themselves.” (Schutt 2014, p.1) “Thus, researchers construct a theory ‘gounded’ in their data.” (ibid.) In this sense, theme identification is one of the most fundamental tasks in qualitative research (Ryan, 1999). The so-called themes are the ‘constructs’ which the researcher has to identify before, during, and after data collection. These constructs come from the literature review and from well-established professional and academic definitions and concepts (i.e. what grounded theorists call ‘open coding’ or ‘latent coding’ (Shapiro and Markoff 1997). The constructs also come from the individual researcher’s common-sense and own tacit knowledge about the topic, location or other specific conditions the research focuses on, as well as from the characteristics of the particular issue being studied (Bulmer 1979; Maxwell 1998 and 2013).

In the present context of this research, the researcher based most of his conclusions on the ‘constructs’ deriving from the transcripts of the interviews and notes from participant observation sessions and informal discussions with key stakeholders, drawn alongside the researcher’s own tacit knowledge and professional experience. Using qualitative data analyses in the present study may lead the researcher to seek to describe

the data in ways that capture the mindset of the people who delivered such data in their own terms rather than in terms of predefined measures and hypotheses, and therefore in a way qualitative data analysis tends to be inductive, i.e. the researcher himself had to identify important categories in the data, as well as patterns and relationships, through a process of discovery (Schutt 2011). In this sense, qualitative data analysis differs from quantitative analysis involves the analyst (researcher) as an active participant and the analysis therefore reflects the analyst's own understanding of the issue under scrutiny, which means a focus on meanings rather than on quantifiable phenomena and a need for collecting many data on a few cases rather than few data on many cases (Denzin & Lincoln 2000:8–10; Patton 2002:13–14). Another characteristic of qualitative data analysis is that the researcher tends to study in depth and detail, without predetermined categories or directions, rather than emphasis on analyses and categories determined in advance as tends to happen with quantitative analysis. In some ways, we may state that the researcher becomes an 'instrument' of the research rather than as the designer of objective instruments and the analyst pays attention to the impact of the researcher's and others' values on the course of the analysis rather than merely try to measure particular variables (Schutt 2011). This tends to prioritize sensitivity to context rather than seeking universal generalizations.

In contrast with the classic school of thought presented above (quantitative and qualitative research), another school of thought has gained popularity fairly recently: this school is tending to combine or associate both qualitative and quantitative forms (Creswell and Plano Clark, 2007; Wooda and Welcha, 2010). The popularity of this school of thought is supported by the argument that adopting such approach can produce more useful research results through combining some of the features of quantitative and qualitative research (Creswell and Plano Clark, 2007). For such research to remain valid that means also the tools must keep a balance between numbers and opinions.

The author found this approach most relevant to the context of this thesis, since sustainability and its dimensions are considerably hard to define and its perception varies from organisation to organisation. In this sense, the dual approach seems to be more reliable than the classic dual method for gathering data, in order to bring about the best possible outcomes. The case studies and interviews they represent was

sought by the author because of the rich detail they provide about real world situations many organisations are facing with respect to the right choices being made for sustainability strategies. Therefore, in view of the main aim of this research study to develop an operational multi-dimensional sustainability framework for the public and private sector organisations in the GCC countries, a combined research approach of quantitative and qualitative was applied.

The choice of adopting such approach has been made for the following reasons:

- i. As it was explained previously, the Interpretivism paradigm is the most applicable for the research inquiry of this study. Therefore the use of qualitative research approach is essential to generate and validate research findings that are well based on Interpretivist paradigm. This seems the only way to evaluate existing local socio economic and cultural dimensions that may work as major drivers or barriers for change into more sustainability-based practices and procedures.
- ii. Considering the limited amount of empirical and theoretical evidences on sustainability as an organisation policy and practices, and the missing of an operational sustainability framework that incorporates the main dimensions of sustainability, the quantitative approach was taken as the means to confirm and numerically validate and justify the conclusions that were to be drawn from the qualitative data, as it lies in its ability not only to generate and validate the research assumptions but to ground these assumptions in data.
- iii. Therefore, the researcher found it useful to adopt a combined research approach of quantitative and qualitative methods, in order to better understand the scope of the limitations and drivers as perceived by the interviewees. Such incorporation was also perceived as essential to generate the required data for the validation of the multi-dimensional framework.
- iv. The development of Multi-Dimensional Sustainability Framework that operates effectively in the context of GCC organisations involves an investigation of the sustainability policy and practices in such context. Such investigation requires a combination of more than one strategy like survey strategy and qualitative multi case-study strategy. The need of such strategies is to validate the framework for a wide range of organisations as well as to serve and support the delivery of the

research objective in addressing the role of service sector organisations in the development process of GCC Countries.

4.4.2. Data collection and analysis

According to Marshall and Rossman (1989) data analysis is the process of identifying relationships between categories, bringing order and structure to the multitude of collected data in order to extract and reveal the real meaning behind the data and formulate conclusions. The process of data analysis is usually time-consuming, creative and fascinating practice, and can be carried out concurrently or after the completion of the data collection process. In the first phase of validation, the data analysis has been carried out after the completion of the quantitative data collection process through structured surveys. In the second phase, the qualitative data collection and analysis have been carried out concurrently and considered as ongoing continuous processes. This approach, to deal with data collection and analysis, is suggested by many authors (Burgess, 1984; Baxter and Jack, 2008).

Even though the combined approach was used, the collection and analysis of data followed the traditional dual method and was thus divided into two phases:

- i. Quantitative data collection and analysis: in the first phase, the quantitative data required for initial practical findings of the research study are formulated using a survey strategy. Statistical methods such as case processing analysis using cross tabulation were used.
- ii. Qualitative data collection and analysis: in the second phase, the major findings of the research study are formulated using an interpretive case study strategy (Yin, 1994; Pandit, 2007) which involves documentations analysis and interviewing. This was essential for the scope of the present study. Two interview-based research methods (document analysis and semi-structured interviews) have been used to collect the qualitative data for the case study. The analysis of the collected data is serving two purposes: the first purpose is to provide a representative example of the sustainability policies and practices of the service sector in the GCC countries; while the second purpose is to examine and validate the multi-dimensional sustainability analysis framework developed in chapter five. The qualitative data collection process strategy for this research study have been designed to facilitate and fulfil the requirements of the adopted research methodology, and are summarized in the

diagrams below (Figure 4.2). The use of such strategy will contribute to data triangulation and provide more robust and reliable conclusions. The following paragraphs will provide a detailed discussion regarding the justification of the selected choices including case studies and methods.

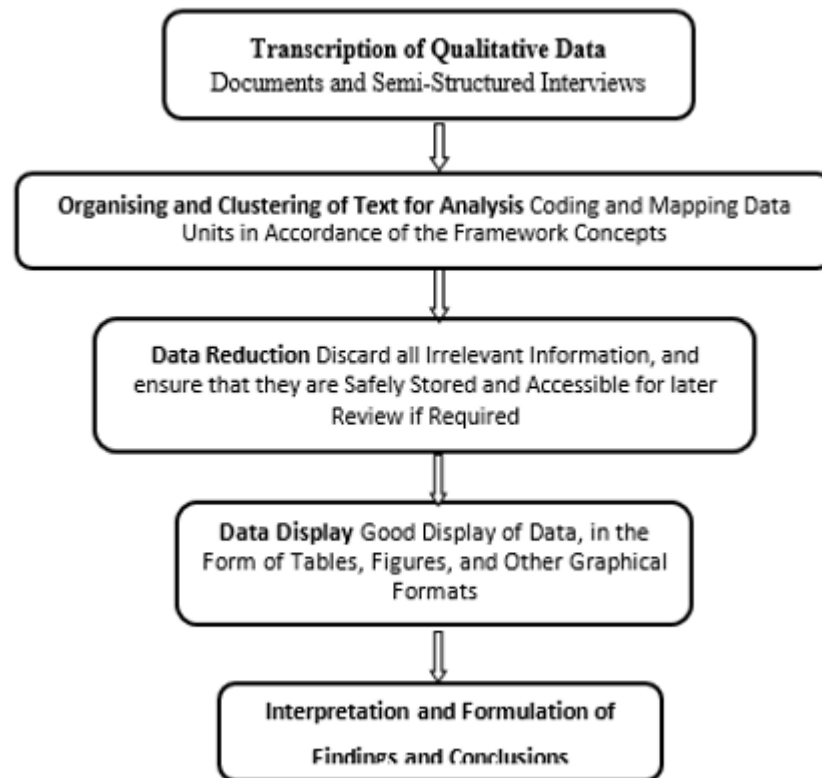


Figure 4.2. Qualitative data analysis procedures

4.4.3. Validation and Verification

Data validation, verification and reliability testing were performed, to ensure that the multi-dimensional sustainability framework hereby proposed is of value for and may be successfully implemented.

Data verification and validation are used to evaluate whether data has been generated according to specifications, satisfy acceptance criteria, and are appropriate and consistent with their intended use (EPA, 2011).

As a straightforward definition, we may state that ‘Validation’ seeks to answer questions such as: “Are we building the right product?” or such as: “Is the research really measuring what it claims to be measuring?”, so that the researcher understands how the data was gathered to help determine if the research really captures the information the way the researcher says it does (SQA, 2010). Whereas ‘Verification’ attempts to reply to the question: “Are we building the product right?”

Data verification is a systematic process for evaluating performance and compliance of a set of data when compared to a set of standards to ascertain its completeness, correctness, and consistency using the methods and criteria defined in the project documentation. Data validation follows the data verification process and uses information from the project documentation to ascertain the usability of the data in light of its measurement quality objectives and to ensure that results obtained are defensible (EPA, 2011). To satisfy the objectives of the verification and validation process, both static and dynamic techniques of system checking and analysis should be used:

- i. Static techniques are concerned with the analysis and checking of system representations such as the requirements document, design diagrams and the program source code. Static techniques include inspections, analysis and formal verification. Static techniques can only check the correspondence between a program or model and its specification (verification). They cannot demonstrate that the program or model is operationally useful.
- ii. Dynamic techniques or tests involve exercising an implementation.

Although static verification techniques are becoming more widely used, testing is still the predominant verification and validation technique. Testing may be carried out during the implementation phase to verify that the software behaves as intended by its designer. This later testing phase checks conformance with the requirements and assesses the reliability of the system. (SQA, 2010)

In the case of the present framework development, the selected descriptors and indicators were verified and validated by combining the quantitative research and qualitative data collection and analysis using interpretive case study strategy based on carefully selected cases across the service sector in the GCC countries.

The extent to which results are consistent over time and an accurate representation of the cases under study is referred to as Reliability, is presented next.

4.4.4. Reliability Assessment and Testing

Reliability is mainly concerned with making sure the method of data gathering leads to consistent results. Research reliability focuses on assessing whether research results can be applied to a wider group than those who took part in a study. In other words, would similar results be obtained if another group containing different respondents or a different set of data points were used? This problem relates to whether research results can be applied to a wider group than those who took part in a study. In other words, would similar results be obtained if another group containing different respondents or a different set of data points were used?

For some types of research this can be measured by having different researchers follow the same methods to see if results can be duplicated. If results are similar then it is likely the method of data gathering is reliable. One of the tools that assists in establishing reliability is Alpha (also known as 'Cronbach alpha'), a classic tool developed by Lee Cronbach in 1951 to provide a measure of the internal consistency and reliability throughout a given research process involving data collection (Nichols, 1998). Technically speaking, Cronbach's alpha is not a statistical test - it is a coefficient of reliability (or consistency) to show how closely related a set of items are as a group. It is considered to be a measure of scale reliability. A "high" value for alpha does not imply that the measure is unidimensional. If, in addition to measuring internal consistency, you wish to provide evidence that the scale in question is unidimensional, additional analyses can be performed. Exploratory factor analysis is one method of checking dimensionality. Cronbach's alpha can be written as a function of the number of test items and the average inter-correlation among the items. Below, for conceptual purposes, we show the formula for the standardized Cronbach's alpha:

$$\alpha = \frac{N \cdot \bar{c}}{\bar{v} + (N - 1) \cdot \bar{c}}$$

Where: N is equal to the number of items, c-bar is the average inter-item covariance among the items, and v-bar equals the average variance.

One can see from this formula that if you increase the number of items, you increase Cronbach's alpha. Additionally, if the average inter-item correlation is low, alpha will

be low. As the average inter-item correlation increases, Cronbach's alpha increases as well (holding the number of items constant). Any value of Cronbach's Alpha that is greater than 0.7 is reliable and the research instrument has the ability to measure the variable. The more the value exceeds 0.7, the more reliable the items are to measure the reliability of a particular variable.

In the present research, reliability is mainly focused on assessing whether the set of criteria and the leading questions are easily understood by all the stakeholders or whether they leave margin for misinterpretations. A total of seven significant constructs (C1 to C7) were identified as being useful to use throughout the analyses, each with specific variables set as questions defined as variables X_n . The seven constructs are: Economical (C1), Social (C2), Environmental (C3), Sustainability adoption Rationale (C4), Stakeholder's sustainability (C5), Multidimensional policy (C6) and Sustainability practices (C7). After a few informal tests, the perceived adjustments were done and those adjusted parameters are the ones that were used for the collection of the data as presented in the proposed framework.

4.5. Data Analysis Techniques and Procedures

As stated before (section 4.4.) even though the combined approach was used for the overall research strategy and for the collection of the data, the data analysis followed the traditional dual method so as to obtain more detailed results and allow the researcher to fully explore the findings. The data analysis process was divided into two phases, following up from the data collection process:

- i. Firstly, the quantitative data required for initial practical findings of the research study were formulated using a survey strategy, and this was followed by the use of diverse statistical methods, namely: Exploratory factor analysis (EFA) and, to a lesser extent, Structural Equation Modelling (SEM).
- ii. Secondly, the major qualitative findings of the research study were formulated using an interpretive survey and case study strategy involving documentations analysis and interviewing, analysed by means of an interpretive iterative analysis method, which, from the author's point of view, was crucial for truly understanding the roots of the locally perceived challenges and the key drivers in the context of embedding sustainability practices in the service sector locally. By providing an

opportunity for the voice, concerns and practices of research participants to be heard, it gives the author the possibility to establish a close-to-real scenario selection of parameters as the basis of the intended framework, rather than the author trying to attempt to devise such framework irrespective of the exact circumstances that mostly affect and shape businesses, in particular the service sector in the GCC countries. Also, in order to meet the requirement for a repeatable and objective assessment of organizational sustainability performance, an exploratory case study approach was adopted based on rigorously selected cases which, from the point of view of the author, are excellent representative of the sector's reality locally. As previously stated, due to the volume and complexity of data required to be analysed to assess the sustainable performance of a complex MNC supply network and the fact that the framework developed is still at the early stages these methodological and analytical approaches seemed to be the best suited for achieving reliable and conclusive results. Details of these collection processes are given in the following sections (4.5.1 and 4.5.2) on the next pages.

4.5.1. Quantitative data analysis

4.5.1.1. Exploratory and Confirmatory factor analysis (EFA and CFA)

Exploratory factor analysis (EFA) is an important tool that can be useful for refining measures, evaluating construct validity, and in some cases testing hypotheses (Conway and Huffcutt, 2003). Factor analysis is a multivariate statistical procedure that has many uses, three of which are: i. Firstly, to reduce a large number of variables into a smaller set of variables (also referred to as factors); ii. Secondly, to establish underlying dimensions between measured variables and latent constructs as explained in section 4.4., thereby allowing the formation and refinement of theory; iii. Thirdly, to provide construct validity evidence of self-reporting scales (Williams, Onsman and Brown, 2010). Factor analysis attempts to bring inter-correlated variables together under more general, underlying variables. The choice between factor analysis thus depends on the number of variables and the magnitude of the factor loadings. Exploratory factor analysis (EFA) is executed to explore the possible underlying factor structure without imposing a preconceived structure on the outcome whilst giving the possibility of using the output in subsequent analyses (Field, 2000).

Exploratory analysis was used in the present research to identify the number of latent constructs which is underlying a set of variables. This exploratory factor analysis assists to provide the variation among the variables. This further define the content or meaning of the multidimensional framework that is used in the present as latent constructs.

Another statistical tool of use in this type of research is Confirmatory factor analysis (CFA). Confirmatory factor analysis is the statistical technique that is used to verify the observed variables underlying the latent construct exists. CFA allows the researcher to test the hypothesis and find out the relationship between the latent and observed variables. While exploratory data analysis looks for patterns, confirmatory data analysis does statistical hypothesis testing on proposed models. In the present research CFA is organised in the following manner. Initially the model was defined and later a specification of the framework which is formulated through the review of relevant theory is made. The CFA technique is used by the researcher to verify the factor structure of the set of observed variables.

4.5.1.2. Structural equation modelling (SEM)

To a lesser extent, Structural Equation Modelling (SEM) was also used in this research, because it is another form of confirmatory technique and can also be used as exploratory purposes (McIntosh, 2006). Two specific terms are associated with the SEM: exogenous and endogenous variables. The exogenous variable can be defined as the independent variable, and the endogenous as the dependent variable. In the present study within endogenous construct few of the variables remain as observed and unobserved. In the SEM, exogenous variable are those construct that exert an influence on other constructs and specifically not influence by any other factor in the quantitative model.

4.5.2. Qualitative Data Analysis

4.5.2.1. Survey strategy

The choice of selecting survey strategy is made considering the advantages that can be achieved by such a choice. The advantages are:

- Surveys strategy as noted by some authors (McIntyre, 1999), is capable of obtaining information from large representative samples, as well as can describe

well the composition of the samples. This advantage is quite important specifically in this phase to cover a wide range of service organisations across the GCC countries.

- Surveys strategy as described by Bell (1996) has many unique features that make it quite useful and in line with the objectives of this study. These features are inclusive in the types and number of aspects that can be studied, require relatively short time and less effort to develop and administer, and are more trusted for making generalisations.
- Although the data collection methods used in survey strategy are usually associated with quantitative approach, such methods are based on gathering data from people, which adds the subjective dimension of qualitative research to the data. Such dimension is beneficial with adapting the framework to the GCC organisation's context.
- As discussed in chapter one, the research on sustainability as an organisation policy and practices is underdeveloped, and an operational sustainability framework that incorporates the social, economic, and environmental dimensions is missing. It will make from the survey strategy as an ultimate choice for the purpose.

4.5.2.2. Case Study Strategy

The choice of selecting case study strategy is made to formulate the major research findings for the following reasons:

1. In view of the key question of the research study of how to facilitate the development of an organisation sustainability policy, and how to transform such policy into effective sustainability practices, it is believed that the case study strategy is the right choice to answer such question. This decision is based on the adoption of Yin's (2003) argument that case study strategy should be well thought-out when the focus of a research study is to answer 'how' and 'why' questions.
2. One of the main objectives of the study is to develop a sustainability framework that fits the context of the organisations of GCC countries. Case study strategy has been recommended by Yin (2003) in three cases or conditions; when the contextual factors are in direct relevant to the research, when the empirical inquiry is to investigate a contemporary phenomenon within its real-life context, and when the

boundaries between phenomenon and context are not clearly drawn. All the above conditions are applicable and needed in the subject study.

3. The Interpretivist paradigm has been proven previously as the most applicable for the research inquiry of this study. Hence, the case study strategy can be based simply on such paradigm (Stake, 1995; Yin, 2003), as this choice has the advantage of facilitating close collaboration between the researcher and the participant and recognise the importance of the subjective human creation of meaning.

4.5.2.3. Single Case Study VS Multiple Case Study

Yin (2003) has categorised case study strategy into four different types. These types are: single-case (holistic) designs; single-case (embedded) designs; multiple-case (holistic) designs; multiple-case (embedded) designs. This means that either major type of case studies (single or multiple) can be deployed in a research using holistic or embedded designs.

It is important to note here that holistic designs in multiple case study strategy are about studying and comparing cases in their totality (holistic), and such designs are based on a single unit of analysis for each case study. On the other hand, embedded designs in multiple case study strategy is about studying various units, processes or projects within identifiable cases(embedded), and such designs are based on a multiple unit of analysis for each case study. Single case studies are usually deployed in two different scenarios. The first is when the researcher is able to find one unique case study that is representative and comprehensive to cover all the aspects of a research problem. The second scenario for using the single case studies is in the case of exploratory or pilot studies (Christie, 2000; Smith, 1988; Yin, 2003).

In contrast, the multiple-case studies are the most commonly used strategy, and they are required when a research contains more than a single case in diverse contexts. The multiple case studies have many advantages over the single case studies. According to Yin (2003), the multiple case study strategy allows the researcher to explore similarities and differences within and between cases and this goal can be achieved only when the cases are chosen carefully by the researcher.

The conducting of multiple-case study designs has been proved to be costly and time consuming (Yin, 2003). However, this research study has adopted a multiple case embedded designs (Figure 4-3) to formulate the major research findings and validate the proposed multi-dimensional sustainability framework and investigate the sustainability policies and practices in various organisations of the GCC countries. The decision of adopting multiple case study embedded designs has been taken for three main reasons. First, the evidence and conclusions emerging from a multiple case study are more reliable and convincing than those, which may conclude from a single case study, this will make the findings more likely to be generalised (Yin, 2003). Second, the proposed multi-dimensional sustainability framework by definition has to cover all the sustainability dimensions while in practice it is not feasible to address all the sustainability dimensions through single case study. Third, one of the objectives of our research study is to address the diverse context of GCC organisations and to adapt the proposed framework to the context.

Hence the validation should be made using multiple case studies which represent the service sector in the GCC countries, as presented in Figure 4.3.

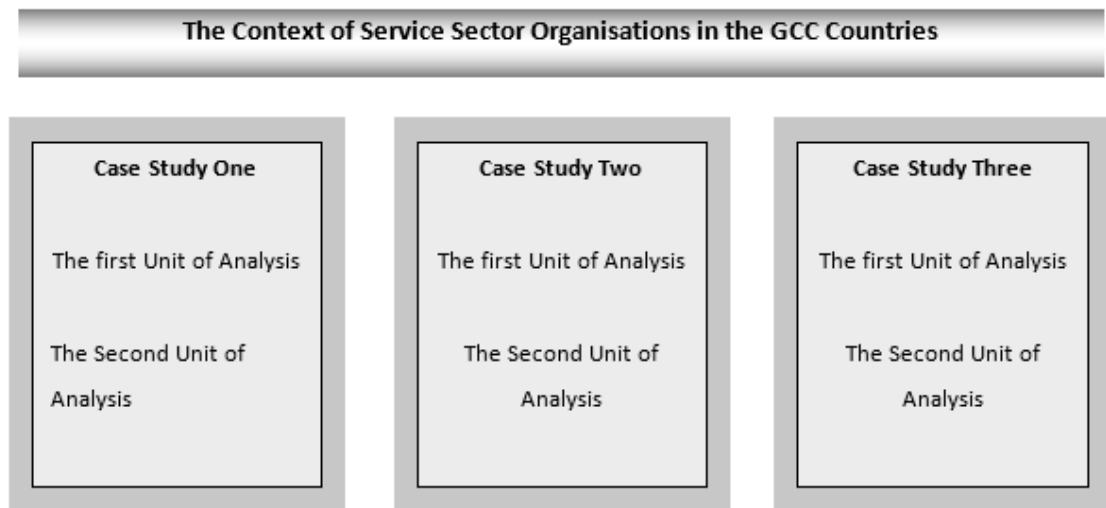


Figure 4.3.: The Multiple Case Study Embedded design Adopted in This Research

4.5.2.4. Research Methods Used in Case Study Strategy

One of the main advantages of adopting a case study strategy is in its ability to facilitate a variety of data sources using different research methods (Yin, 2003).

The use of such strategy ensures the research questions to be explored through a variety of methods, allows data triangulation, and reveals the multiple facets of the research problem (Baxter and Jack, 2008). Yin (2003) has proposed and discussed six types of research methods to collect the data in case study strategy, each method is associated with an array of data or evidence, and has its strengths and weaknesses. The methods are: documentation, archival records, interviews, direct observation, participant observation, and physical artefacts. A brief overview of two of the most commonly used methods (documentation and interviews) is presented below:

1. Documentation: A document is an artefact which is commonly in the form of written text (Scott 1990). Yin (2003) has suggested many types of documents. Which can be considered in the data collection process, these types are? Letters, memoranda, e-mail correspondence and other personal documents; agendas, announcements, minutes of meetings and other organisational reports; administrative documents, proposals, progress reports, and other internal records; formal studies about the same case study; news clippings and other media articles. Yin (2003) has reported that documentary data is likely to be relevant to every case study strategy. In this research study documentation method has been deployed as a first method to gather part of the required qualitative data for this phase. This decision has been taken to avoid the over-dependence on documentation of this research. Many authors (Grix, 2001; Payne and Payne, 2004; Yin, 2003) have been critical about being over-dependant on documents in case study research. These concerns are related to the reliability of documents and the difficulty to maintain data accuracy in them. In order to increase the reliability of documents and the accuracy of data, Grix (2001) has suggested a set of criteria from three factors to be considered in the selection of documents used in qualitative research. Grix criteria have been implemented in the documentation method as follows: The origins of the documents: examining the origins of the selected documents, check and classify the reliability of documents according to their authorship; The purpose of the documents: considering that every document has been written with a purpose and is based on particular assumptions and presented in a certain way or style, the selection of a specific document for a certain use must align with its intended purpose and assumptions; The original audience of the documents: the value, reliability, and accuracy of the information contained by certain documents are determined to certain extent by the document's original audience. For this

reason, it is important to consider them in identifying, selecting, and using documents.

2. Interviews: An Interview method is one of the most used research methods in gathering primary data for almost all kinds of quantitative and qualitative research (Myers, 2009). They are typically grouped into three types; structured, semi-structured and unstructured interviews (Fontana and Frey, 2005; Myers, 2009).
 - i. Structured Interviews - The structured interviews also called 'standardised interviews' are specific type of interviews in which all participants are asked the same exact questions with the same wording and in the same sequence (Corbetta, 2003). This type of interviewing establishes some rigidity for the collected data as the questions of such type of interviews are usually very specific, closed ended and fixed choice leaving the interviewees facing a fixed range of answers (Bryman, 2001). Structured interviews have been criticised as they are using a questionnaire format with closed questions, they are not providing sufficient information for all participants to answer the interview question, and they are structured to maintain the high influence of the interviewer. This may affect respondent's replies and not reflect the true meaning (Bryman, 2001). For the previous reasons and because structured interviews are frequently used to generate quantitative rather than qualitative data, they have not considered in this research study.
 - ii. Unstructured Interviews - The unstructured interviews, also called informal or non-standardised interviews are specific type of interviews in which neither the questions, nor the answers are predetermined, and the produced data rely on social interaction between the researcher and the participants (Minichiello et al., 1990). These types of interviews are used to understand the complex behaviour of people without imposing any prior categorisation, which might limit the field of inquiry. The interviewers here rely entirely on the spontaneous generation of questions in the natural flow of an interaction (Patton, 2002). Unstructured interviews have been featured by many characteristics. First, they are directed by the study aim and objectives as well as the scope of aspects that the researcher would like to explore in the interview (Fife, 2005). Second, they have been used when there is no predefined theoretical framework, and thus no hypotheses and questions about the research area under investigation (Zhang and Wildemuth, 2009). Third, they usually generate data with different structures and patterns out of each interview (Zhang and Wildemuth, 2009).

As the multi-dimensional sustainability framework has been already been drafted, the aim was to use the interviews to validate it, and therefore unstructured interviews would not be suitable to achieve this aim.

iii. Semi-structured Interviews - The semi-structured interviews, also called ‘scheduled interviews’, are specific type of interviews in which the questions posed in the interviews are predetermined as the interviews are usually directed by an interview guide, containing a list of key themes, issues, and questions to be covered (Corbetta, 2003). The semi-structured interviews have been popularised for their characteristics and advantages specifically when they are used in qualitative data collection. Because of their advantages, the semi-structured interviews have been selected in this case study to collect the detailed qualitative data, which is required for the validation of the multi-dimensional sustainability framework, and suppose to contribute the major findings of the research study. The main advantages of using the semi-structured interviews are: they give some flexibility, as additional questions can be asked and the questions are usually open-ended and encourage research participants to provide detailed responses (Gray, 2004); can reveal real life information about the way in which people function in their own environment, while only the people themselves understand the social reality in which they live (Burns, 2000); enable the researcher to prompt and probe deeper into the given situation, this advantage allows the researchers to explore issues as they arise, whilst providing an initial framework for areas under investigation (Gorman and Clayton, 2005); facilitate an immediate response to a question, allow the researchers to explain or rephrase the questions in order to resolve any ambiguities if respondents are unclear about the questions (Gorman and Clayton, 2005).

4.5.2.5. Sample design

For data collection, stratified sampling was used. This is a kind of probability sampling, where the samples are classified into different “strata”. Each stratum is intra group heterogeneous but inter group homogenous. Bentler (2010) illustrated that the key population characteristics capture the response of the respondents through different samples. In such case variety of attributes are present within the population, so separate subgroups cannot be formed with it. As the data set are intra group heterogeneous and inter group homogenous, so this possibly reduce the chances of heterogeneity to a

considerable extent. That's why researcher emphasises on this stratified sampling process to collect the data for the analysis.

4.5.2.6. Interview Guides

The semi-structured interview has been selected as the primary data collection method for which interview guides are used to gather detailed information in contributing to the major findings of the research study. Interview guides are an essential component for conducting semi-structured interviews (Corbetta, 2003). The use of interview guide strategy here indicates that there is some structure to the interviews, even though the open ended design questions maintain a relatively high degree of flexibility and provide the opportunity to treat the interview as conversations. During this process, the interviewer was able to draw out detailed information and comments from the participants (Rubin and Babbie, 2001). Three interview guides have been developed for this study:

- a) The first two guides have been designed to collect the data for the first part of the proposed multi-dimensional sustainability framework, and are supposed to address the aspects that influence the development of a multi-dimensional sustainability policy in an organisational context. The purpose of the first interview guide, shown in Appendix 4.1, is to collect the required data for the validation of sustainability policy factors (Sustainability Rationales and Stakeholders). The guide has been constructed from a list of questions, topics, and issues that the researcher has wanted to cover during the interviews. These questions were selected after careful reviewing of the key aspects highlighted by the leading authors of the models and frameworks analysed (Chapter two) alongside with the researcher's own tacit knowledge about the region and informal feedback from key stakeholders. The guide has twelve questions which are supposed to cover the main sustainability rationales and the sustainability stakeholders in an organisation context.
- b) The purpose of the second interview guide, shown in Appendix 4.2, is to collect the required qualitative data for the validation of sustainability dimensions. This includes the economic, social and environmental issues that influence the development of such a policy. The guide has had fifteen questions which are supposed to cover the main sustainability dimensions and their aspects in an organisational context.
- c) The third interview guide has been designed to collect the data for the second part of the proposed multi-dimensional sustainability framework; it is about the validation of

the proposed list of sustainability practices. The guide is intended to identify and address sustainability practices in an organisational context as well as the best examples of these practices that can be mapped to a certain policy. The third interview guide, shown in Appendix 4.3, has got twenty four questions. The questions are supposed to provide a benchmark for sustainability practices, identify the rationales and motivations behind each practice, the activities involved in each practice, the tangible and intangible benefits achieved and the stakeholders of each sustainability practice.

4.5.2.7. Process to design questionnaire

Reviews of empirical literatures indicate that there are certain cause-effect relationships among the social, environmental, economic dimension and multi-dimensional framework. A formal standardised form of questionnaire is required to test and quantify the hypothesis for further statistical analysis. Barrett (2007) pointed out that the critical aspect of the questionnaire is wording and order of the questions. Explanation of each question is important so that interviewee can understand and response with ease. As the present research is associated with social issue so filling up the entire questionnaire is important. Deciding the target population is the initial criterion. Question content, question wording, meaningful order and format, length of the questionnaires are evaluated by researcher before entering into the final data collection process.

The questionnaire is designed in the three forms:

- i. Open ended
- ii. Closed ended
- iii. Open response options (multiple choice questions).

The researcher has mainly focused on the closed and multiple choice options because of certain advantages. This allowed the researcher to find an easy options to identify the correct option. Most of the case respondents are busy officials of different organisation. They have less time to concentrate and rely less on the memory in answering a question. As the researcher has found out, respondents are often quite confused in certain area on how parameters that are related with the social, environmental and economic dimension are closely interrelated. Therefore structured questionnaire facilitates them to classify the response and make the analysis simple. In the present study researcher has focused on the objectives, while searching of earlier literature review, and instruments / scales to

formulate the questionnaire. While maintaining the sequence, the researcher has avoided different loading and double barrelled questions.

Respondent's knowledge, attitude, belief and behaviour were given as top priority. Some questions were misunderstood by respondents, and therefore, to bring more clarity in the response rate among respondent's adequate importance was delivered on appropriate language and word selection parameters controlling the economic, social and environmental dimensions and its relative impact on the multidimensional policy framework in terms of renewable solar energy sustainability were initially difficult to explain to the respondents. The questionnaire was carefully designed so as to meet the requirements, perceptions and needs of the managers and other key stakeholders of local service providing companies. The questionnaires were designed in such a way so as to feed directly into the intended framework, and comprised of different multiple choice questions covering all the intended main aspects of the sustainability framework, in line with the common practice in the field, as for example with the Silvius and Schipper's model (Silvius and Schipper 2012) or the IRI framework (IRI, 2013).

4.5.2.8. Scale selection

Even though much might be inferred from the in-depth analysis of the qualitative data collected, a quantitative approach to further investigate on those data is a must at this level of research and helps to validate and consolidate the overall intended framework by providing metrics and realigning the data in a more repeatable pattern.

A 'Likert scale' at 5 points is selected to measure the variability across the response from respondents, where 1 = strongly agree and 5= strongly disagree.

The 'Likert scale' is a psychometric response scale primarily used in questionnaires to obtain participant's preferences or degree of agreement with a statement or set of statements. Most commonly seen as a 5-point scale ranging from "Strongly Disagree" on one end to "Strongly Agree" on the other with "Neither Agree nor Disagree" in the middle; however, some practitioners advocate the use of 7 and 9-point scales which add additional granularity. Sometimes a 4-point (or other even-numbered) scale is used to produce an ipsative (forced choice) measure where no indifferent option is available. Each specific question (or "item") can have its response analyzed separately, or have it

summed with other related items to create a score for a group of statements. This is also why Likert scales are sometimes called summative scales. Individual responses are normally treated as ordinal data because although the response levels do have relative position, we cannot presume that participants perceive the difference between adjacent levels to be equal (a requirement for interval data). Likert scales are a non-comparative scaling technique and are unidimensional (only measure a single trait) in nature. Respondents are asked to indicate their level of agreement with a given statement by way of an ordinal scale, but one of the weaknesses of the scale is that participants may avoid extreme response categories ('central tendency bias') or they may agree with statements as presented in order to "please" the experimenter ('acquiescence bias'). The researcher also had to bear in mind that the scale suffers from some lack of reproducibility, and validity may be difficult to demonstrate. But the Likert scale has great advantages, being simple to construct and easy to read and complete for participants, therefore likely to produce a highly reliable scale (Bertram, 2007; Robbins and Heiberger, 2011). It was therefore used in this research and the validity of the scale was is needed to measure in terms of Chronbach alpha value (>0.7).

4.5.2.9. Important consideration during drafting, coding and editing

The questions were first sequenced in terms back ground variables, then the researcher listed each theme and topic in the separate section. Coding of each variable was performed using up to seven constructs (C1 to C7) as previously identified (section 4.4.), each with its own specific variables. Each variable under the construct was identified and coded Xn (X1, X2, X3 etc). (ibid). Demographic variables within the organisation were important factors, as they might regulate the responses.

4.6. Data analysis

The type of data analysis technique used to gather information depends on the type of case study and the nature and purpose of analysis. Yin (2003) has listed five data analysis techniques, which are:

- i. **Pattern Matching:** This technique is one of the most desirable data analysis techniques. It is based on pattern-matching logic, where the researcher can compare an empirically based pattern with a predicted one, or with several alternative predictions.

- ii. **Explanation Building:** The second analytic technique is explanation building; the goal of this technique is to analyse the case study data by building an explanation about the case. Yin (2003) has listed explanation building as a special type of pattern matching, but because the procedure used in this type of analysis technique is more difficult, therefore it has deserved separate listing.
- iii. **Time-Series Analysis:** The third analytic technique is time-series analysis which is about the study of a trend of data points. The logic underlying this type of technique is to match between the observed empirical trend and either a proposition of a theoretically significant trend specified before the start of the investigation or some rival trend, also specified earlier.
- iv. **Logic Models:** The fourth analytic technique is logic models which have represented a further technique for the analysis of case study evidence. The main characteristic of this technique is its strength in picturing the repeated cause-and-effect sequences of events.
- v. **Cross-Case Synthesis:** The fifth analytic technique is cross-case synthesis. This technique can only be applied to the analysis of multiple cases while the previous four techniques can be used with either single or multiple-case studies. When using this technique each case study is examined as a separate study, and then the collected data from the multiple cases are matched and synthesised such that they become comparable. This type of analysis has the potential to produce more valuable, robust and reliable finding than the previous mentioned techniques.

From the list of data analysis techniques proposed by Yin (2003), two types have been used in this research study: pattern matching and cross-case synthesis. The first technique, pattern matching, has been extensively deployed in the data analysis of both documentation and semi-structured interviews. The second technique, cross-case synthesis, has been deployed in the last stage of the data analysis process for two purposes, to provide more valuable, robust and reliable conclusions, and to examine the validity of the proposed multi-dimensional framework across the diverse context of the service sector organisations in GCC countries.

As mentioned earlier, the process of qualitative data collection, analysis and formulation of the conclusions in this research study has been of an iterative nature and considered

as an ongoing continuous process. Through incorporating some elements from both ‘the ladder of analytical abstraction’ developed by Carney (1990), and the model suggested by Miles and Huberman (1994) for qualitative data analysis, a set of procedures has been established for the data analysis; these procedures were already displayed in Figure 4. 3.

4.7. Ethical considerations

Ethical values and norms should be the foundations of all businesses, all organizations and of each individual person. At the corporate level, different institutions, disciplines and professions have certain specific deontological and ethical norms. There are certain important reasons for which an individual need to adhere to the ethical norms of the research, and agrees with Marsh *et al.* (2010) and their claim that trust, mutual respect, accountability and fairness are some of the key norms we should be bound to. The present research as adopted the ethical triangulation method so promote the aim of the research is important with proper knowledge, truth and avoidance of error. The researcher has avoided any kind of fabrication, falsifying or misrepresentation of data to illustrate the truth. Secondly this particular research involves lot of cooperation and coordination among many different people in different disciplines’ and institutions so this ethical standards pertaining to the sustainability policy promotes certain business values that are needed for a collaborative work.

CHAPTER FIVE: THE PROPOSED FRAMEWORK

Abstract

The purpose of this chapter is to present an operational Multi-dimensional Sustainability Framework that has been identified as being of great innovative value to the region and to the global organizational sustainability scenario. The framework was developed following the critical analysis of both secondary and primary research, specifically in regards to organizational sustainability and *modus operandi* of existing companies in the geographical area considered (the GCC region). Personal tacit and acquired knowledge about the structure and functioning of the overall local business/organizational environment and culture also significantly contributed to the development and validation of the proposed framework. The focus of the framework is to put forward an easily identifiable and relevant set of the key dimensions of sustainability in an organisational level to help local managers in the service sector to achieve internal betterment of policies, processes and attitudes, leading to an innovative and productive workplace whilst contributing to promote wellbeing in the present day economically- driven knowledge society. It is hoped that this will provide support to both public and the private sector organisations to improve sustainability processes in GCC countries, as well as to serve as ideal real-life cases for academic purposes. The constructed framework will assist the organisations and academic in the formulation of the sustainability policies that would play an important role in the effectiveness and efficiency of organisational performances.

5.1. Contextualization

Policy makers in organisations have to deal with the challenge of developing sustainability policies that meet short and long term objectives. These objectives have to include the economic and social ones as well as maintaining high environmental standards. Policy makers also have to realise that achieving outcomes that only have short term benefits is neither a sustainable approach nor an effective way of achieving long term benefits for themselves and for the whole community.

The GCC countries are in an ideal position to become leaders of change towards a more sustainable future, thanks to their capital, limited natural resources, a young and

educated national population, and a stabilized and healthy interest on foreign investment and foreign workforce. Having conducted extensive literature review, and performed several live interviews to key stakeholders, alongside with several surveys and other primary research, the author was satisfied to think that an organizational sustainability framework should be set in place to promote a forward-thinking and competitively strong sustainability mindset across the service sector in the region, given the fact that most of the programmes and frameworks and models that exist have been developed mainly to target the manufacturing sector and also mainly focusing on the perceived gaps from the Western business mindset.

The purpose of this chapter is therefore to present an operational Sustainability Framework that has been developed following both secondary and primary research in regards to organizational sustainability and *modus operandi* of three leading companies in the geographical area considered (the GCC region). The researcher's personal tacit and acquired knowledge about the structure and functioning of the overall local business/organizational environment and culture also significantly contributed to the development and validation of the proposed framework.

The focus of the framework is to address sustainability at the service-sector organisational to achieve a sustainable development process whilst contributing to a wellbeing society.

In order to do so, a simple three dimensional framework (drawing from the key concepts such as the TBL as presented in the literature review) seems to be the most appropriate, considering the three basic components of sustainability, namely: to ensure economic feasibility of the business, respect towards the natural environment natural, and social equity and welfare. This study has been conducted to then build a multi-dimensional sustainability framework to provide support to both public and the private sector organisations to improve sustainability processes in GCC countries. The constructed framework aims to assist the organisations in the formulation of the sustainability policies that would play an important role in the effectiveness and efficiency of the organisational performances.

5.2. The Features of the Proposed Multi-Dimensional Sustainability Framework

Sustainability is a complex and multifaceted topics which encompasses various sensitive issues like habitat conservation, energy consumption and stakeholder's satisfaction (Kothari et al., 2010), and there are various components that are interrelated with the sustainable development of the organisation. As presented in the previous section, the focus of the framework is on the three fundamental sustainability dimensions, namely the economic, social, and environmental dimensions of sustainability at an organisational level, and it is intended to assist private and public organisations of the GCC countries in their sustainability initiatives.

Considering the multi-disciplinary nature of the research and the wide range of aspects to be covered in the development process of the framework, the proposed framework for this research study would have the following features:

- The development process of the framework has to be carried out adopting an integrated and systemic approach. Integration means considering the social economic and environmental issues at the same time.
- The framework has to be sufficiently generic to be applicable in different contexts but also sufficiently flexible to be adapted for the specific use of the GCC country context.
- The framework has to provide a comprehensive understanding of economic and social contribution to each other including the social drivers of economies, it has also to give a proper understanding of economic and social conflicts concerning the availability of human and natural resources.
- The framework has to provide rational solutions for sustainability concerns that meet organisational goals in the GCC countries and maintain sustainable wellbeing societies.

The following sections cover the first part of the proposed framework and investigate the factors that influence the development of sustainability policy for private and public organisations as well as the main dimensions that are worth considering. The framework has seven main constructs (C1 to C7), each with specific variables (Xn) as identified previously (section 4.4.), which prove most useful for quantitative analysis.

The constructs and their variables used in this context were C1 to C4 as detailed below:

C1: Economical

- X1 Extent to which the organisation has been successful in the implementation of programs for the development of human capital
- X2 Investment in Education and Training
- X3 Renewable or Non-renewable resources
- X4 Production Infrastructure Development
- X5 Services Infrastructure Development

C2: Social

- X6 Focus on gender equality
- X7 Support community development activities and built trust by providing highly standardised products
- X8 Transparency and Trust
- X9 Social Accountability

C3: Environmental

- X11 Plans for efficient use of resources and recycling of wastes
- X12 Emission to air, water and soil
- X13 Waste Reduction and Waste Recycling
- X14 Waste Disposal

C4: Sustainability adoption rationale

- X17 In order to advance sustainability innovations.
- X18 In order to gain the tangible benefits
- X19 In order to organisation image and brand reputation
- X20 In order to fulfil the moral obligation towards the society.

The framework can be depicted as having four quadrants, as presented diagrammatically in Figure 5.1. These quadrants are:

1. Sustainability Dimensions
2. Sustainability Adoption Rationales
3. Sustainability Stakeholders
4. Sustainability Practices

In regards to the Sustainability Dimensions, the proposed policy considers the three basic ones: i.e. the economic, the social, and the environmental dimensions, as per the most traditional and widely accepted TBL concept (Elkington 1994) presented in the literature review.

The proposed sustainability framework is diagrammatically presented in Figure 5.1.

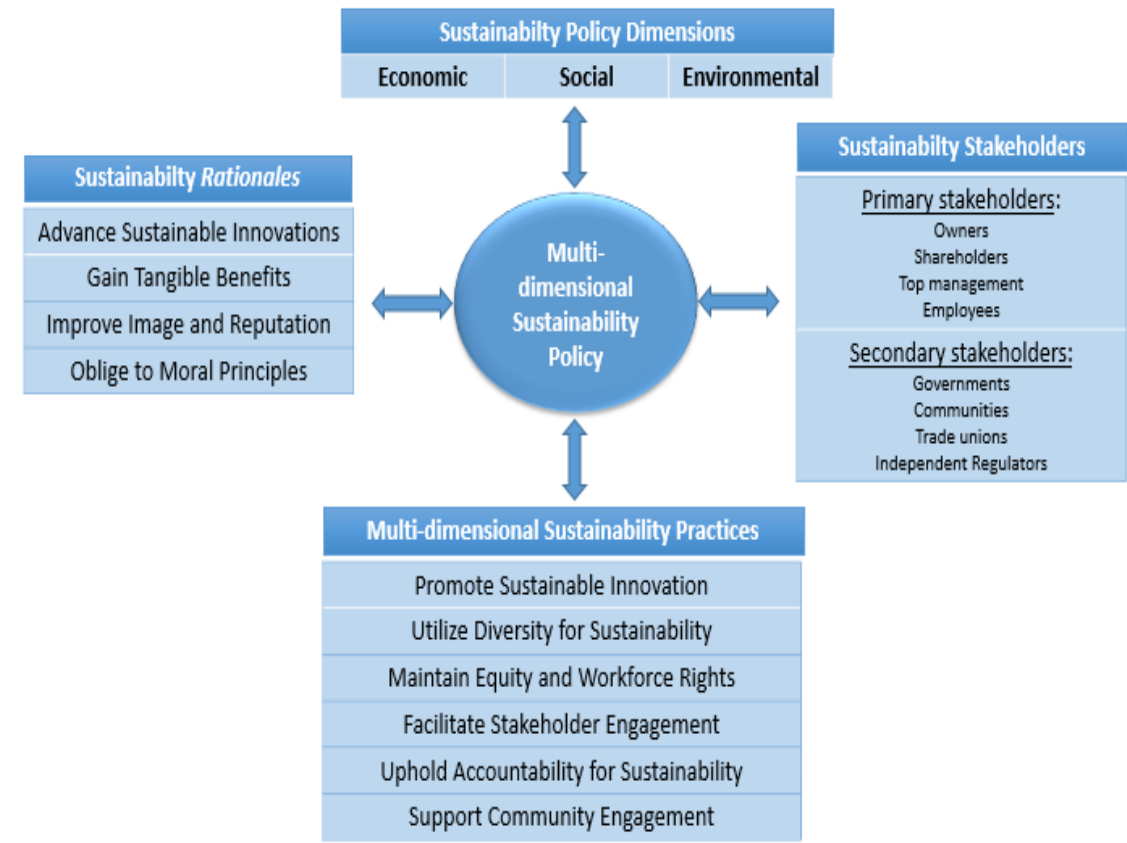


Figure 5.1 The Proposed Multi-Dimensional Sustainability Framework

The framework incorporates many concepts from other relevant areas including Sustainable Innovation, Corporate Social Responsibility, Accountability, Communication and Stakeholder engagement, and Diversity Management, to name a few, and is intended to utilise the strengths and overcome the limitations of the frameworks proposed or used in related research areas.

The first part of the research that led to the development of this framework addressed the process of developing a multi-dimensional sustainability policy in an organisation. The process of development includes determining the aspects and factors to be considered in the development of such a policy. This includes the process of identifying the main sustainability rationales and the sustainability stakeholders in an organisation context, as well as the economic, social and environmental issues that influence the development of the policy.

The second part covers a benchmarking process of multi-dimensional sustainability practices. The aim of this benchmarking process is to provide the best examples of sustainability practices in relation to a certain policy. The proposed framework is intended as a theoretical contribution to a research area which remains largely undefined and unregulated. The framework will be a practical contribution through providing solutions for organisations to gain sustainable competitive advantage and maintaining a balance between the business and the people, between the present and the future. The proposed framework requires an empirical validation, which will be performed in the following chapters, by means of quantitative and qualitative analysis and validation, adopting an interpretive multi-case study methodology. The aim of this benchmarking process is to provide the best examples of sustainability practices in relation to a certain policy.

5.3. The Development of Multi-Dimensional Sustainability Policy

5.3.1. Sustainability Rationales

Sustainability rationale is about addressing the general basis of sustainability strategies in an organisation and identifying the main issues that motivate an organisation to engage in sustainability practices. The rationale for sustainability varies from one organisation to another, they can be to advance sustainability innovations, gain tangible benefits, improve organisation image and reputation, and oblige to moral principles.

Table 5.1. summarizes the main rationales for adopting a multi-dimensional sustainability policy at the organisational level.

	The Type of Rationale	References
Sustainability Rationales	Advance Sustainability Innovations	Fussler and James, 1996 Little, 2005 OCED, 2009
	Gain Tangible Benefits	Allen, 2007 Pava and Krausz, 1996 Ruf <i>et al.</i> , 2001
	Improve Organisation Image and Reputation	O'Brien, 2001 Porter and Kramer, 2006 Sotorri' o and Sa' nchez, 2008
	Oblige to Moral Principles	Hahn and Scheermesser, 2006 Miral <i>et al.</i> , 2011

Table 5.1. The Main Rationales for Adopting Multi-Dimensional Sustainability Policy at the Organisational Level

5.3.2. Advance Sustainability Innovations

One of the main rationales to adopt a sustainability policy is to make advance sustainability innovations. Sustainability innovations, **also called eco-innovations, or eco-design**, have been proposed in the book of Fussler and James (1996) as a breakthrough concept of innovation. The concept has been defined and perceived in different ways, leading to the absence of a generally accepted definition of sustainability innovation in the literature. One of the broad definitions has been proposed by Arthur D. Little (2005), according to it ‘sustainability-driven’ innovation is ‘the creation of new market space, products and services or processes driven by social, environmental or sustainability issues.’

Sustainability innovations particularly in products and services have the potential to deliver business value and it has been seen by many researchers as one of the main drivers to adopt sustainability policies. Keeble et al., (2005) have made a report based on a survey of forty technology companies across Europe, the U.S., and Japan that the integration of sustainability into the innovation process can provide competitive advantages and better business opportunities. These companies believe that gaining competitive advantages can be achieved through applying sustainability driven innovation into process innovation, developing new products and services, and entering new markets or developing new business models.

5.3.3. Gain Tangible Benefits

The tangible benefits i.e. profit maximisation are one of the main rationales to adopt a sustainability policy by an organisation. According to Burke and Logsdon (1996), the decision of investing in sustainability programs is affected by the clear understanding of the top management of the economic benefits of these programs. Souto (2009) takes the relation between sustainability and economic benefits further, and believes that the lack of adopting a sustainability strategy is one of the main causes of the current economic and financial crisis. It has been a normal result of existing economic models which based on capitalism. Souto (2009) argues that it is not enough to redesign and improve existing models that need numerous changes. He calls organisations to accept responsibility and adopt a sustainability model for managing the current situation and helping them to overcome the consequences of the crisis.

5.3.4. Improve Organisation Image and Reputation

The third rationale for organisations to adopt a sustainable development policy is to improve organisational image and reputation. Any organisation is concerned with its brand image and reputation because an organisation's image which is linked positively with literature (O'Brien, 2001; Porter and Kramer, 2006; Sotorri'o and Sa'nchez, 2008) and sustainability policy and practices can add value to its products and services.

According to a study of a sample of forty European and North American companies in the years 2003 and 2004, Sotorri'o and Sa'nchez, (2008) have verified that the most highly reputed companies present, on average, a higher level of sustainability practices. The study also noted that the majority of those companies tend to hide company's actions in their different dimensions (economic, social and environmental) associated with a negative corporate image that might carry a loss of reputation. This leads to conclude that these companies recognise the impact of sustainability practices on the brand image and reputation of their companies. However, as Garone (1999) has noted, there is very little hard evidence linking sustainable development policies and practices with tangible economic benefits such as improving financial performance. This may support that many organisations invest in sustainable development mainly to enhance their brand image and increase public reputation.

5.3.5. Oblige to Moral Principles

The moral obligation is another important rationale for an organisation to adopt sustainability policy and involve in sustainability practices. This rationale is based on the argument that organisations have a responsibility to be good citizens and to do the right thing through considering ethical values and respecting people, communities, and demonstrating stewardship toward the natural environment (Miral *et al.*, 2011).

Hahn and Scheermesser (2006) have reported a few cases in which the moral obligation appears to be a stronger motive for organisations to adopt sustainability practices than the practical and direct benefits like improve profitability these practices can generate for them. In contrast with this view, Graafland and Van de Ven, (2006) see that moral obligation is not enough by itself as a basis for sustainability practices; other rationales like the direct impact on profitability, improving revenue or protecting existing profit levels should share the stage with moral obligation.

5.3.6. Sustainability Stakeholders

Another key factor which has to be considered in the development of the multi-dimensional sustainability policy for an organisation is the stakeholders of sustainability. Although the concept of stakeholders is quite old, it did not become popular until the mid of 1980s with the publishing of the book of Freeman (1984), *Strategic Management: A Stakeholder Approach*. The book has contributed in establishing a stakeholder approach as a popular research field (Andriof et al., 2002). According to Freeman (1984), stakeholders can be defined as “*Any group or individual who can affect or is affected by the organisation’s objectives.*” The stakeholders act according to their needs and interests; they also use their power to influence the policy of an organisation (Nilson and Fagerstrom, 2006). Therefore, the impact of this factor is determined by a reconciliation of the interests, needs and rights of the stakeholders of an organisation within the sustainability principles to produce a policy of cooperation. (Greenwood 2001: Maignan and Ferrell 2004).

According to Dusuki and Dar (2005), there are two reasons for an organisation to undertake a stakeholder analysis for its sustainability initiatives. The first reason is to understand the expectations of diverse stakeholder groups with respect to a specific initiative. This is important to strengthen the organisation’s relations with all key stakeholder groups and prove them that they are of primary concern to the top management. Furthermore, effective stakeholders’ involvements provide a valuable feedback to the organisation on whether their sustainability practices are able to deliver the potential benefits to a wide range of stakeholders. The second reason for an organisation to undertake a stakeholder analysis is to provide ongoing evaluations of their sustainability programme’s effectiveness. Such evaluation will help an organisation determine the long term benefits of their sustainability investments.

The two important questions here are: Who are the organisation’s stakeholders? Which of them does qualify for consideration for sustainability programmes? The answer to the first question is a debatable subject in the literature with two main themes characterising the answer; the first theme takes a narrow approach in identifying organisation stakeholders and the second takes a broad approach.

Some authors like Kaler (2004) have adopted the narrow approach where they are tending to focus only the primary stakeholders, also called **normative stakeholders** (Phillips et al., 2003). The stakeholders of this theme are the individuals or groups of direct relevance to an organisation's economic interests, and those who's continuing involvement and support is necessary for the survival of the organisation. The primary stakeholders may include owners, shareholders, management, local community, customers, employees and suppliers. On the other hand, a group of authors (Clarkson, 1995; Freeman, 1984; Phillips *et al.*, 2003) who has adopted a broad approach is tending to extend and include secondary stakeholders, also called derivative stakeholders (Phillips *et al.*, 2003). The concept of stakeholders in this approach becomes more comprehensive and covers the individuals or groups who are not essential to the survival of the organisation although their role can significantly damage or benefit the organisation. The secondary stakeholders may include governments and communities that provide infrastructure and markets, trade unions, and environmentalists.

In the proposed framework we tend to adopt the broad approach and classify sustainability stakeholders to primary and secondary stakeholders. This is because the narrow stakeholder approach is insufficient to deal with organisation sustainability aspects, as it is far from addressing the economic, social, and environmental impact of organisation activities on all of the groups. Therefore, to take on board both the primary and secondary stakeholders is essential to understand and justify the sustainability programmes. Moreover, the primary and secondary stakeholders have different sustainability agenda and are motivated by different sustainability aspects.

	Stakeholders Roles	Stakeholders Groups	References
Sustainability Stakeholders	Primary Stakeholders	Owners, Shareholders, and Top management	Margolis and Walsh, 2001 Smith, 2003 Torjman, 2000
		Employees	Ebner , 2007 Smith, 2003
		Suppliers and Customers	Bendixen and Abratt, 2007 Wheeler and Sillanpaa, 1998

Secondary Stakeholders	Governments	Cowe and Porritt, 2002 Moon, 2004
	Local communities or Global communities	Garvy and Newell, 2005 Gillebo and Francis, 2006 Steurer et al., 2005
	Trade and Labour Unions	ETUC, 2002 Khan, 2010
	Environmentalists and Scientists	Davey, 2009 Epstein and Roy, 2001 Shrivastava and Hart, 1995

Table 5.2 The Main Stakeholders for Developing Multi-Dimensional Sustainability Policy at an Organisational Level

5.3.6.1. The Primary Stakeholders

Owners, shareholders, and top management have been classified as primary stakeholders, who normally have a big influence in the development of an organisation sustainability policy. Two main arguments have characterised the relation between this group of stakeholders and sustainability. The first argument is by Friedman (2002), who has claimed that *“There is one and only one social responsibility of business, it is to use its resources and engage in activities designed to increase its profits so long as it stays within the rules of the game, which is to say, engages in open and free competition, without deception or fraud.”* One of Friedman’s conclusions that sustainability policies and practices and specifically in their social dimension is not in the shareholders’ interest. On the other hand, Many authors (Margolis and Walsh, 2001; Smith, 2003; Torjman, 2000) argue that there is an increasing demand for sustainability among organisations because it enhances shareholder value and, more specifically some social sustainability investment has been recognised as a necessity for sustainable economic development.

Another group of the primary stakeholders in an organisation is employees who have a great influence on developing the sustainability policy of an organisation. In the workforce market of today, where recruiting the best talented people is becoming a challenging task, employees express a preference for working for organisations which have adopted sustainable development and are socially responsible (Smith, 2003).

According to Ebner (2007) the role of employees as sustainability stakeholders can be perceived from two different positions. On one hand, employees as stakeholders are affected in various ways by sustainability practices of an organisation as they are responsible for many business activities including sustainability practices, as well as their responsibility to communicate with other primary and secondary stakeholders in many cases. On the other hand, they have a major impact on the outcome of sustainability practices and on the success of sustainability in general. A dynamic organisational structure with low hierarchies would ease information and communication within an organisation, and would support an effective engagement of employees, organisational changes, improvements and decisions. Considering the opinions of employees in developing the organisation policy and in selecting sustainability practices will increase their motivation towards successful implementation of these practices (Ebner, 2007).

Suppliers and customers are also counted as primary sustainability stakeholders because of their direct relevance to an organisation's economic system. The relationship of organisations with their supplier, and the impact of sustainability practices on these relations, has been examined in a study conducted by Bendixen and Abratt (2007). The study concludes that it is necessary for an organisation to establish and implement formal codes of ethics in dealing with their supplier to maintain a good relationship, but this may not be sufficient. Organisations may need to address other aspects in their practices like transparency, speedy resolution of problems, and respect for the partner. Transparency can be gained through information sharing, clear communication, and fair but firm negotiations. Building a good relationship between an organisation and its customers does not only require following of the laws and obligatory standards by the customers but also organisational recognition of needs and ideas of its customers. Building such relation may require also from an organisation to listen, process, and respond positively to the values and beliefs of their customers (Wheeler and Sillanpaa, 1998).

5.3.6.2. The Secondary Stakeholders

Governments are one of the main secondary sustainability stakeholders and they are playing an important role through driving organisations to comply with their general

sustainability policies. For example the United Kingdom Government has created the Department for Business, Innovation and Skills (BIS) in June 2009. The Department, as stated in its mission (BIS Portal, 2011), is working to make a difference by supporting sustainable growth and higher skills across the economy. Growth as expressed by the Department must be sustainable, shared and balanced across the country and between sectors of the economy. Here, the clear and active role of the government is to create the conditions for the private sector organisations to grow and remove unnecessary barriers that can stifle sustainable growth.

The importance of governments as sustainability stakeholder can be explained by the argument of Cowe and Porritt (2002). They have stated, “The important thing for business and society at large is to understand the limit to voluntary action, which is the point where the government needs to intervene. If we are to live within the earth’s capacity and share its resources equitably, economies must be transformed. That cannot be done by business alone.” This argument is supported by similar view of the Moon (2004) who believes that the driving force of the primary stakeholders is insufficient to promote organisations to adopt sustainability policy voluntarily. For that reason, governments’ role in fostering sustainability policies can take full advantage of their strengths and abilities to compensate for the limitations of the volunteer activities and establish a good institutional foundation and external environment for adopting such policies by organisations (Fox et al., 2002).

Local communities or global communities, depending on the scale of organisation, are counted as one of the secondary stakeholders in the proposed multi-dimensional sustainability framework. The relationships between communities and specific organisations’ sustainability aspects have been examined by Garvy and Newell (2005). The authors draw on evidence and trends from the analysis of eighty case studies to conclude that a number of state-related, organisation-related, and community-related factors are essential to understand the effectiveness of community-based strategies of an organisation. The right combination of contexts and strategies being adopted by other state, civil society, and organisation actors will determine the value of the community-based sustainability policy of an organisation.

Trade and labour unions have their valid impact and influence in the formation of organisational policies at least in many of the developing countries (Khan, 2010), so that they have been included with the secondary stakeholders of the multi-dimensional sustainability framework. A good example of the influence of the trade unions and their role as a sustainable development stakeholder is the European trade unions movements and activities. The European trade unions claim that they have been recognised as central actors in the shaping of social, economic, and environmental policies in European Member States and at the pan European level. In August 2002, the European trade unions have attended the United Nations Summit on Sustainable Development in Johannesburg. The European trade unions claim that their attendance and involvement in forming sustainable development policies is an important part of their core task and responsibility. The unions have played a central role and set out their requirements for the development of a global action plan for sustainable development. The key aspect in achieving such plan, as stated in their brochure, is the recognition that the co-ordination of social, economic and environmental policies is essential to achieve truly sustainable development (ETUC, 2002).

Environmentalists and scientists are also counted as one of secondary sustainability stakeholders in the proposed framework. The nature of their relation and involvement in an organisation sustainability policy and practices can be classified as a long term commitment and strategic partnership, or it can be a short-term plan forced by certain conditions. An example of the first relation is the strategic decision of Dow Chemical Corporation to set up a corporate advisory council composed primarily of environmentalists and scientists. The main role of the advisory council is to provide direct input to the board about issues of corporate strategy, investment and policy (Shrivastava and Hart, 1995). On the other hand, an example of the second type of relation which has been forced by certain conditions is the initiative of Cambrex Corporation, the pharmaceutical specialty and fine chemicals producer, to open its books for environmentalists and financial analysts. The decision of Cambrex Corporation has been taken to contain investors' concerns over environmental liabilities and to improve stakeholders' reactions to the corporation. The concerns have arisen when Cambrex faced possible environmental liabilities for the actions of its subsidiaries during the 1990s (Epstein and Roy, 2001).

5.4. Sustainability Policy Dimensions

As discussed in the previous chapters, the field of sustainability are generally broken into three fundamental and interrelated dimensions: environmental sustainability, economic sustainability and social sustainability. Other researchers (Bossel, 1999; Kumar, 2005; Nurse, 2006; Pawłowski, 2008) add technical, legal, political, and cultural dimensions. Considering that, the aim of this research is to develop a multi-dimensional sustainability framework for organisations; the focus will be on the social and economic dimensions, and how to achieve a balance between the two dimensions in a sustainable development process within the environmental sustainability limits. It is important to mention here that some of the technical, legal, political, and cultural issues with a direct relevance to the three main dimensions were occasionally addressed, while maintaining the research focus.

The economic dimension of sustainability policy is mainly about maintaining the balance between the costs and benefits of economic activities (Nurse, 2006). Since one of the main sustainability goals is to deal with natural and human resources in a responsible way, the capital, which can be classified into three broad forms, natural capital, human capital, and created capital, can give an outstanding representation of the costs and benefits of sustainable economic activities. In other words, sustainable economic development has to depend on how the three forms of capital are related and interconnected in an economic sustainability policy.

The social dimension of sustainability policy is about strategies and initiatives that contribute in developing and maintaining social stability over time. It is used in the proposed framework as an inclusive term which incorporates all social aspects including the relevant cultural and political aspects. The social dimension is represented here by two elements; the first element is about the achievement of social equity that incorporates justice, engagement, cohesion and welfare. The second element is about transparency, trust, and accountability. Transparency has been recognised as an essential aspect of social dimension; it will help in facilitating good organisational relationships including speedy resolution of problems; and developing respect for the partner. The transparency of the organisation in its dealings will require information sharing, clear communication, and fair but firm negotiations. Accountability is another

important aspect of social sustainability where the achievement of effective accountability is influenced by the context created by the top management. In creating such contexts, the top management has to consider that their organisation is part of a much larger system, and the consequences of every aspect of the organisation's activities will make an impact on the system and on the organisation's business in the short and long term.

The environmental dimension of a sustainability policy is about linking social and economic development with maintaining and enhancing the quality of the environment on the short and long terms. In this regard, this dimension should be perceived as a representation of the ecosystem while all other types of sustainability including economic and social are entirely dependent upon the environmental sustainability. The reduction of emissions to air, water, and land is counted as a primary aspect of environmental sustainability and has been included in the proposed framework. This is important while the environmental impact of GHG emissions in the Gulf region is even having a worse impact, because of the lack of arable land and water resources, the essentials for the development of GHG sinks, forests, and green areas. Waste control is the second important aspect of environmental sustainability policy. This aspect has to include the re-incorporation of the waste produced by human activity into natural systems. This process is essential to maintain natural system integrity, reduce the waste impact on the environment and contribute to resource recovery objective.

Table 5.3. gives an overview of the main aspects and the criteria of Sustainability Policy Dimensions that could be gradually addressed by the framework:

Sustainability Dimensions	Dimension Aspects	Sustainability Criteria	Description	References
	Natural Capital Maintenance	Non-Renewable Resources Consumption	The efficient use of non-renewable resource that come from nature and used as inputs into production of goods and services.	Pearce et al. 1990 Roseland, 2000
		Renewable Resources Consumption	The efficient use of renewable resources that are used as inputs into production of goods and services.	Pearce et al. 1990 Roseland, 2000

Economic Dimension	Human Capital Investment	Investment in Education	The organisational investment on qualifications and knowledge acquired through formal education.	Blundell et al., 1999 Saunders et al. 2005
		Investment in Training	The organisational investment in developing expertise acquired through training.	Blundell et al., 1999 Saunders et al. 2005
	Created Capital Development	Production Infrastructure Development	The development of production infrastructure that is efficient, lifelong, knowledge-based, environmental friendly, and considers all other sustainability aspects.	Elliott, 2005 Fay et al., 2010 Lee et al., 2008
		Services Infrastructure Development	The development of services infrastructure that is community focused, environmental friendly, <u>and economically healthy.</u>	Elliott, 2005 Fay et al., 2010
Social Dimension	Equality	Gender Equality	Equal representation, value, and treatment of women and men.	Baines and Morgan, 2004 Gleeson and Low, 2000
		Equal Opportunity	Predetermined circumstances of people such as race, nationality, and the social group should not matter in the judgment and treatment.	Barron and Gauntlett, 2002 Gleeson and Low, 2000
	Transparency, Trust, and Accountability	Transparency and Trust	Work to secure high standards of integrity, transparency and disclosure maintain public trust.	Bendixen and Abratt, 2007 D'Amato et al., 2009 Frame, 2005
		Accountability	Ensure compliance with articulated accountability standards and reconcile the demands, needs, interests, and values of primary and	Barron and Gauntlett, 2002 Dolan. 2004

			secondary stakeholders	
Environmental Dimension	Emissions	Emissions to Air	Reduce the greenhouse gas emissions	Figge et al., 2002 Shaw and Grant, 2010
		Emissions to Water	Reduce factors that cause water pollution	Cairns, 2000 DEFRA, 2006 Figge et al., 2002
		Emissions to Soil	Reduce factors that cause soil pollution	DEFRA, 2006 Figge et al., 2002
	Waste Management	Waste Reduction	Develop waste reduction strategy towards zero waste	Bogner et al., 2007 Taiwo, 2009
		Waste Recycling and Re-use	Develop an integrated recycling and re-use strategy	Bogner et al., 2007 Harris, 2000 Kralj and Markic, 2008
		Waste Disposal	Waste disposal with mandated compliance to both land-filling and air-quality sustainability regulations	Burnley, 2001 Taiwo, 2009

Table 5.3. The Aspects and the Criteria of Sustainability Policy Dimensions

All of these aspects are of utmost importance. However, the researcher would set them gradually, as stated above, starting from a broad overview of each of the dimensions, and scaling them down progressively to tackle each of the criteria at the rate that would be ideal for each case organization, as recommended by the leading models such as Dunphy, Griffiths and Benn's and the one by Pojasek, as presented in the literature review

5.5. Sustainability Principles and Practices

The second part of the proposed framework covers a benchmarking process for the main existing and potential sustainability practices that can be adopted by an organisation. The

aim of the benchmarking process is to provide at least one example of sustainability practices that can be mapped to a certain sustainability policy. The practices discussed in this part include: Promote Sustainability Innovations, Maintain Equity and Workforce Rights, Facilitate Effective Stakeholder Engagement, Utilise Diversity for Sustainability, Uphold Accountability for Organisation Activities, and Support Community Investment and Outreach. Table 5.4. lists the main multi-dimensional Sustainability practices at an organisational level, identified up to 2008.

	The type of Practice	References
Sustainability Practices	Promote Sustainability Innovations	Cohen et al., 2008 Fussler and James, 1996 Haour, 1999 Lynch, 2007
	Maintain Equity and Workforce Rights	Jones, 2000 Roemer, 1998
	Facilitate Effective Stakeholder Engagement	Greenwood, 2007 Hung, 2011 Miles <i>et al.</i> , 2006
	Utilise Diversity for Sustainability	Ensher <i>et al.</i> , 2001 Sanchez and Brock, 1996
	Uphold Accountability for Sustainability	Dolan, 2004. Frame, 2005 Frynas, 2005
	Support Community Investment and Outreach	Boutilier, 2007 Frynas, 2005 Hess <i>et al.</i> , 2002 Smith, 2003

Table 5.4. The Main Multi-dimensional Sustainability Practices at an Organisation Level

5.5.1 Promote Sustainability Innovations

The first example of sustainability practices that can be adopted by an organisation in a sustainable development process is promoting sustainability innovations. Such practice can be adopted as a part of sustainability policy to gain economic benefits. Sustainability innovations, also called eco-innovations, eco-design, or clean technology venturing, have been proposed in the book of Fussler and James (1996) as a breakthrough concept of innovation. The concept has been defined by James (1997) as, “New products and processes which provide customer and business value but significantly decrease environmental impacts.” The literature (Beaver, 2001;

Jacobs, 2007) has confirmed that the economic system and its development are impacted more positively by innovations and specifically technological advances rather than improvements in labour productivity.

The potential of adopting sustainability innovations in maximising profits and getting competitive advantage has been highlighted by many authors (Cohen et al. 2008; Haour, 1999; Lynch, 2007; Kolk and Pinkse, 2004). This view is also supported by the study of Fussler and James (1996) using a number of subjective case studies. The study shows that an organisation can succeed in driving sustainability innovations profitably; this move may not necessarily reflect existing trend of customer demand but the organisation has to create or expand a market space for the new innovations.

5.5.2. Maintain Equity and Workforce Rights

The second example of sustainability practices that can be adopted by an organisation in a sustainable development process is maintaining equity and workforce rights. This practice may be adopted to comply with government policy (Donnelly *et al*, 2000), and can be attributed as well to the organisation's moral obligations. Equity practice has to include equal employment opportunity. It is also about creating a work environment where everyone is promoted and treated on the basis of their individual skills and abilities. According to Roemer (1998), there are two dimensions of equal opportunity; one is related to the organisation's obligations and the other to the society and government obligations. The first dimension, which he has called the non-discriminatory practice, is about judging individuals in a competition for a specific position only on the attributes relevant for that position such as their efforts, talents, and the potential performance of duties for the position in question. Predetermined circumstances such as gender, race, family origins, and the social group a person is born into should not matter in the judgment and should generally not be taken into account.

This second dimension, which is related to the society and government obligations, is about equalising advantages among individuals from groups with different circumstances.

All those who have relevant potential attributes should be considered, thus here the practice of equal opportunity should elevate individuals in their achievement of particular objectives (including education, employment, health and income) so that, at some point, all individuals can be valued equally. This can be achieved by acknowledging both society and government obligations as well as considering an individual's responsibility for their own efforts and performance.

5.5.3 Facilitate Effective Stakeholder Engagement

Stakeholder engagement is the process of improving information flows, listening to and possibly learning from stakeholders, with the goal of building understanding and creating partnerships to deal with the issues of mutual interest. Stakeholder engagement practices have evolved as the relation between organisations and other sustainability stakeholders including society has transformed and developed over time. Stakeholders' engagement practices for sustainability can be defined as the process used by an organisation to engage relevant stakeholders for a predefined purpose to achieve accepted outcomes (AccountAbility, 2008). Accordingly, the engagement practices can take different forms and their purposes vary from one case to another. The establishment of effective stakeholders' engagement requires the adoption a set of principles and elements that organisations should maintain when planning or managing such sustainability practice; these principles and elements include following practices:

5.5.3.1. Proper Identification of Relevant Stakeholders:

This principle is about identifying and prioritising all the relevant stakeholders in relation to a specific initiative, whether it's about developing sustainability policies or sustainability practice. According to Walker et al. (2008), the prioritisation process has to be undertaken by considering three main factors. The first factor is the power of the stakeholder influence in specific initiative and whether it's significant or relatively limited. The second factor is the proximity of the stakeholders, and whether their role is direct and of primary relevance or it is relatively indirect and of secondary relevance to the initiative. The third factor is the urgency of the stakeholder involvement, and whether it is urgent in terms of time and criticality.

5.5.3.2. Establishing Efficient Communications:

The establishment of efficient links for communication with stakeholders is essential to the success of their engagement. The establishment of such links is determined by the stakeholder group, the nature of relation with them, and the objectives of the communication. Sharma (2008) has classified four possible types of stakeholders' communications according to their objectives, awareness communications, programme/performance communications, change management communications, and knowledge transfer communications. The objective of awareness communications is to develop general knowledge of a specific program or a practice, and promote its benefits across a range of stakeholders. The objective of programme/performance communication is to provide detailed information for stakeholder groups that are directly involved in the specific program development and implementation. Change management communications aim to ensure a smooth transition from one status to another, and finally knowledge transfer communications seek to document and share key finding or best practices with a range of appropriate stakeholder groups.

5.5.3.3. Developing Comprehensive Understanding of Stakeholders:

This principle is about identifying the stakes of the relevant stakeholders and addressing their concerns and interests, this is quite important and challenging element for an effective engagement of them in the sustainability initiatives. Golembiewski (2000) argues that stakeholder's stake must be carefully analysed, he has provided a list of stakeholder interests to be considered in classifying the stakeholder's stake. According to him stakeholder's stake can be just a casual interest, the potential to be affected by the organisation's actions, an ownership/governance interest or a legal or moral claim.

The challenge in this respect lies in placing the interests of all stakeholders ahead of each other and to serve the interests of all stakeholders fairly and at the same dealing with their conflicting views and interests (Marcoux, 2007). An effective strategy to deal with this challenge is to determine stakeholder groups' priorities and verify the degree of common priorities and shared interests and concerns. Conflicting views of stakeholder groups should be reconciled and examined through stakeholders' motivations.

5.5.3.4. Maintaining Responsible Treatment of Stakeholders:

According to Greenwood (2007), the responsible treatment of stakeholders has to ensure that an organisation is acting in the interests of legitimate stakeholders. This will require primarily determining the legitimacy of the stakeholders through proper identification of the relevant groups of them, and then balancing inevitable conflicts between their claims and interests.

5.5.3.5. Creating partnership relation:

The stakeholders' partnership relation is about developing strategic alliances with a range of stakeholder groups to resolve the key challenges in developing or implementing sustainable development policy and practices. Unwin (2005) has identified seven key practical elements needed to be in place for successful development of such partnership. These elements include:

1. Stakeholders' partnerships relation must be based on trust.
2. Partnerships should have a clear mission and deliver clearly defined objectives and outcomes.
3. Partnerships have to be guided by enthusiastic leaders, who will act as champion for a particular cause.
4. Partnerships have to be sustainable.
5. Partnerships require a balance between demand and supply.
6. Partnerships require investing time in networking activities.
7. Partnerships have to be formed on transparency and a sound ethical basis.

5.5.4. Utilise Diversity for Sustainability

Organisational capacity to manage diversity has been recognised in the literature (Sanchez and Brock 1996; Ensher *et al.*, 2001) as an essential skill to survive and succeed in the new open and global market competition. In the proposed framework of this study, utilising diversity of sustainability and managing diversity effectively through dealing with it as an opportunity and not as a threat has been chosen as one of the important sustainability practices. In this regard, as Smith (1998) argues, diversity will be perceived as the quality of being different and unique as an individual or on group level.

Diversity for sustainability practices, if it is adopted and implemented appropriately, can bring many tangible and intangible benefits to organisations. These benefits include, first, strengthening organisational and human capital as well as the knowledge capital (CSES, 2003); second, enhancing innovation, creativity, and problem-solving; third, improving retention of high quality staff; and fourth, promoting social justice and equity (Merrill-Sands et al., 2000).

Diversity for sustainability practices is also associated with many costs and challenges and includes the costs of compliance with laws such as the cost of record-keeping systems and training of staff. Another cost is the time invested by management to facilitate such practices, and the risks associated with organisational change programmes. One of the main challenges in such sustainability practices is how to minimise or ultimately avoid cultural conflict and maintain balance within the organisation and the whole community. This may require an implementation of programmes to change internal cultures when a diverse workforce is recruited (CSES, 2003).

5.5.5. Uphold Accountability for Organisation Activities

Upholding accountability is one of practices whereby an organisation seeks to ensure compliance with the articulated standards in their business practices. In such practice an organisation has to promote accountability for sustainable development, as well as reconcile and align the demands, needs, interests, and values of employees, customers, suppliers, communities, shareholders, nongovernmental organisations, the environment, and society at large.

According to Dolan (2004), the effectiveness of corporate accountability is influenced by the context the top management creates for it. In an accountability practice, the top management has to consider that organisation as part of a much larger system and an interconnected web of relationships. Since organisations and individuals share the same world and future, therefore the consequences of every aspect of the organisation activities will make an impact on the organisation's business in the long term.

One of the accountability standards is called the AA1000 Framework Standard. This standard has been developed by the Institute of Social and Ethical Accountability in the UK to improve the accountability of an organisation by the rising quality in social,

economic and environmental accounting, auditing and reporting. Another standard is the Social Accountability standard (SA 8000). This standard has been developed incorporating some aspects of the ISO 9000 and ISO 14000 standards, and is based on 12 International Labour Organisation conventions, the United Nations' Universal Declaration of Human Rights, and the UN Convention on the Rights of the Child. The aim of the SA 8000 Standard is to promote workers' rights and to enable employers to sustainably implement a systems-based approach to ensure decent work and working. The SA 8000 Standard is a multi-stakeholder initiative established under the umbrella of the Council on Economic Priorities Accreditation Agency (CEPAA) in USA by a diverse group of organisations, which includes Social Accountability International (SAI), trade unions, multinational enterprises, NGOs, academics, investment companies and the third party certification (Social Accountability International, 2008).

5.5.6. Support Community Investments and Outreach

Support community investments and outreach is the last example of the sustainability practices to be included in the proposed framework. We believe that this practice is either driven by moral obligations or used for the aim of enhancing an organisation's image or for both reasons. According to Hess, et al (2002) investing in community practices can take different forms, "Ranging from corporate support for training and educating adults and youth in local communities, to nationwide programs helping welfare recipients get jobs, to globally focused efforts providing aid to developing countries." Frynas (2005) argues that such practices can be motivated by four important factors. These factors include obtaining a competitive advantage, maintaining a stable working environment, managing external perceptions, and keeping employees happy.

Pharmaceutical organisations are the most recognised by such type of practices while some time goes further than support for charities and include other sustainability activities. A good example of these practices is the Merck's development of a treatment for the river blindness tropical disease that badly affects millions of people in some of the world's poorest regions. Although the drug has no commercially viable market, Merck has invested tens of millions of dollars in the drug's development and set up the Mectizan Donation Program to organise the free distribution of the drug (Smith, 2003).

5.6. The Development of Multi-Dimensional Sustainability Policy

Policy makers in organisations have to deal with the challenge of developing sustainability policies that meet short and long term objectives. These objectives have to include the economic and social ones as well as maintaining high environmental standards. Policy makers also have to realise that achieving outcomes that only have short term benefits is neither a sustainable approach nor an effective way of achieving long term benefits for themselves and for the whole community.

5.7. Final considerations

In spite of referring to a ‘simplistic’ three faceted dimensional framework, this offers the opportunity to start exploring, within the context of the service sector in GCC countries, how the organisations will respond to the tool, and the acceptance on the part of the stakeholders.

As previously mentioned, the sustainability dimensions and the set of sustainability criteria identified by the researcher as being the best fit for purpose would ideally be set gradually in each organization, starting from an approach leading to the assessment of the level of engagement of the company in each one of the three broad-scoped dimensions, and only then starting to progressively tackle each of the criteria across specific departments or teams, so as to lead the transition towards a more sustainable practice and ethos, as suggested by Dunphy, Griffiths and Benn (2009). Besides, as drawn from the many existing sustainability models and frameworks, particularly those briefly addressed in Chapter 2. Drawing parallel considerations between the proposed novel framework and each of the leading and most recent models as presented in the literature review, it becomes apparent that the reasoning behind the development of this proposed novel framework, as intended for the specific requirements of present day and near future sustainable development of service providers in the GCC countries is perfectly adequate. Its modest tri-dimensional approach draws a parallel with the tri-dimensional graphic summary of the very much resembles the conceptual model of Silvius and Schipper’s maturity model assessment (Silvius and Schipper, 2010) as their model is also based on the three core components, of sustainability, i.e. the Economic sustainability (covering aspects such as return on investment, and business agility) of the business, the Environmental Sustainability (covering for instance issues regarding

transport, energy, management of waste, materials and resources) of the business and the Social Sustainability (covering labour practices, customer-focus and ethical behaviour, to name a few). These are also fulcral aspects that the present proposal aims to address throughout its implementation.

On the other hand, at the essence of some of the key aspects and questions addressed, the proposed framework also draws some unintended but nevertheless clear similarity with some of the aspects pinpointed in the Industrial Research Institute (IRI)'s sustainability maturity model. Whilst not addressing at this stage specific metrics regarding levels of sustainability maturity, as these would be out of scope for the intended leading objective of the present novel framework, it also considers references to sets of behaviours, processes, tools, and outcomes that any CGG service provide should aim to develop and demonstrate competency in. Whilst the IRI model refers to 14 dimensions the present proposed framework addresses six core areas and within each several aspects are considered, as presented earlier in this Chapter and as diagrammatically summarized in Figure 5.1. The qualitative and quantitative primary research validated the key issues raised and pointed to the idea that the framework is novel and of value to the intended users. What will be of particular interest, will be to see the variation by which these elements are applied as strategy but also values for the whole of the region. The use of the sustainability framework offers therefore a foundation for further connections in offering insight into organisational decision-making and leadership in the GCC region.

CHAPTER SIX: QUANTITATIVE FINDINGS AND DATA ANALYSIS

Abstract

This chapter provides the initial practical findings of this research study through examining the policies and practices of more than seventy private and public organisations of the service sector in GCC countries. The chapter also presents the first part of empirical quantitative data collected for the examination and validation of the intended aspects and dimensions of the multi-dimensional sustainability framework.

The quantitative data have been collected using structured surveys, and it has been presented and analysed in two sections to evaluate the relevance of the main components and dimensions of the intended framework. The first section covers the data required for the validation of the aspects and factors which determine the development of multidimensional sustainability policy in the service sector organisations. The second section covers the data required for the validation of the proposed list of multidimensional sustainability practices.

6.1. Initial Practical Findings and Data Analysis

This study has been conducted to build a multi-dimensional sustainability framework that will provide support to both public and the private sector organisations to improve sustainability processes in GCC countries.

In order to assess which aspects should be covered in the framework so as to prove of use for organisations, a quantitative questionnaire was developed. In this chapter, the findings from the questionnaire will be presented using tables and graphs and will be analysed as well using SPSS (Statistical Package for the Social Science) for the purpose of knowing whether the framework has covered all the necessary aspects for the development of a sustainability policy and practices or not. Before proceeding to the findings and analysis section, it is important to present the results of the reliability statistics that whether the research instrument that is questionnaire in this study, is a reliable instrument to generate more authentic and reliable results or not. Also it is important to know about the response rate as it also shows whether the research instrument used for the research was answerable or not and whether it was filled by a number of respondents or not. The case processing summary will reveal the number of

questionnaires that were successfully completed and used for the purpose of data interpretation and generation of research results and will also show the number of questions that were missing and were disqualified from the findings.

6.2. Reliability Assessment and Testing

Cronbach’s Alpha test, previously explained (Chapter four) was used in this research to help provide a measure of the internal consistency and has been explained.

Table 6.1. presents the reliability statistics taking into account the three basic sustainability dimensions (economic, social and environmental) against three of the intended sustainability dimensions of the framework (sustainability rationales, sustainability stakeholders and sustainability practices). The table also shows the values of Cronbach’s Alpha to help identify whether these have the ability to measure a particular variable or not.

Variables	(N)	Cronbach’s Alpha	
Sustainability dimensions	Sustainability dimensions	5	0.77
	Economic	3	0.75
	Social	3	0.82
	Environmental	4	0.80
Sustainability Rationales	4	0.89	
Sustainability Stakeholders	2	0.81	
Sustainability practices	6	0.78	

Table 6.1.a Reliability Statistics: overview

From the values in the table for different variables of the sustainability framework, and for the number of items, it has been found that the value of Cronbach’s Alpha for all of them is greater than 0.7. Some of the values are more and some are less greater than 0.7. However when all the obtained values have exceeded 0.7, it could be stated that the research instrument is reliable enough to measure the particular variables of the sustainability framework. Any value of Cronbach’s Alpha that is greater than 0.7 is reliable and the research instrument has the ability to measure the variable. The more the value exceeds 0.7, the more reliable the items are to measure the reliability of a particular variable. The table below shows the values of Cronbach’s Alpha and with the help of this table the reliability of the number of items would be identified that whether

they have the ability to measure a particular variable or not. If it has the ability, then it would be known by the value of Cronbach's Alpha that the number of items is more or less reliable.

Construct		Mean	Chronbach alpha
Economical (C1)			0.754
X1	Extent your organisation has been successful in the implementation of programs for the development of human capital	2.26	0.854
X2	Investment in Education and Training	2.42	0.673**
X3	Renewable or Non-renewable resources	2.61	0.763
X4	Production Infrastructure Development	2.91	0.745
X5	Services Infrastructure Development	2.20	0.823
Social (C2)			0.876
X6	Organisation focusing on all aspects of gender equality	2.42	0.698**
X7	Organisation support community development activities and built trust by providing highly standardised products	2.58	0.962
X8	Transparency and Trust	2.76	0.623**
X9	Social Accountability	2.95	0.912
X10	All of the Above	2.59	0.712
Environmental(C3)			0.874
X11	Every organisation should integrate programs and plans for efficient use of resources and recycling of wastes	2.58	0.781
X12	Emission to air, water and soil	2.68	0.789

X13	Waste Reduction and Waste Recycling	2.54	0.871
X14	Waste Disposal	2.38	0.981
X15	None of the Above	2.95	0.814
X16	All of the Above	2.59	0.874
Sustainability adoption Rationale (C4)			0.912
X17	Do you think your organisation adopt sustainability policy in the organisation in order to advance sustainability innovations.	2.59	0.689**
X18	Do you think your organisation adopt a sustainability policy in order to gain the tangible benefits	2.47	0.927
X19	Do you think your organisation adopt a sustainability policy in order to organisation image and brand reputation	2.68	0.618**
X20	Do you think your organisation adopt a sustainability policy in order to fulfil the moral obligation towards the society.	2.88	0.867
X21	Do you believe that the driving force of the primary stakeholders is sufficient to promote your organisation to adopt a sustainability policy voluntarily	2.73	0.932
X22	Has your organisation managed to establish a mechanism to incorporate the stakeholders' views in the development of the sustainability policy of your organisation.	2.68	0.713
Sustainability Practice (C5)			0.816
X23	Owners, Shareholders, and Top management	2.92	0.619**
X24	Employees	2.51	0.817

X25	Suppliers and Customers	2.82	0.891
X26	Governments and Environmentalists and Scientists	2.53	0.976
X27	Local communities or Global communities.	3.08	0.816
X28	Trade and Labour Unions.	2.49	0.715

** $\alpha < 0.7$ is not considered in factor loading)

Table 4.1.b Reliability Statistics: detailed

From the values in the table for different variables of the sustainability framework, and for the number of items, it has been found that the value of Cronbach's Alpha for all of them is greater than 0.7. Some of the values are more and some are less greater than 0.7. However when all the obtained values have exceeded 0.7, it could be stated that the research instrument is reliable enough to measure the particular variables of the sustainability framework.

6.3. Case Processing Summary

The case processing summary are often used in hypothesis testing. They show what proportion of your total data set has been included and excluded from the table. The "Valid" column gives the number of cases included in the analyses and what percentage of the overall dataset this represents. The "Missing/Disqualified" column tells you how many cases were excluded, which might be due to error, such as data being entered in the wrong column, or it might be deliberate, such as a survey question being asked only to certain respondents. Although the concept behind the test is relatively simple, the interpretation of cross tabulation results takes some practice to master, especially in SPSS which tends to produce more data in the output window than is actually needed. Table 6.2. shows the results of case processing summary.

Cases	N	%
Valid	73	73
Disqualified	27	27
Total	100	100

Table 6.2. Case Processing Summary

In total, 100 questionnaires were distributed in different organisations within different level of employees. The case processing summary shows the validity of the questionnaire. As the response rate was 73% and the percentage of questionnaires that were disqualified from the findings of this study was 27%, this validates the questionnaire and assures that it had the ability to generate useful research results in view of the constructs of the proposed sustainability framework in the context of organisations from the service sector of GCC countries.

6.4. The Initial Research Findings and Discussion

The initial research findings generated through using the questionnaire are presented in this section. Quantitative data have been collected by using a quantitative questionnaire comprising of five parts: demographic profile, sustainability dimension, sustainability adoption rationale, sustainability stakeholder and sustainability practice.

6.4.1. Demographic Profile of Respondents

6.4.1.1. Role of Employees in Organisation

The questionnaires have been distributed to employees who have different roles in their organisations. Tables 6.3.a&b provide an overview of the roles of the interviewees, and the percentage rate of responses from each professional level.

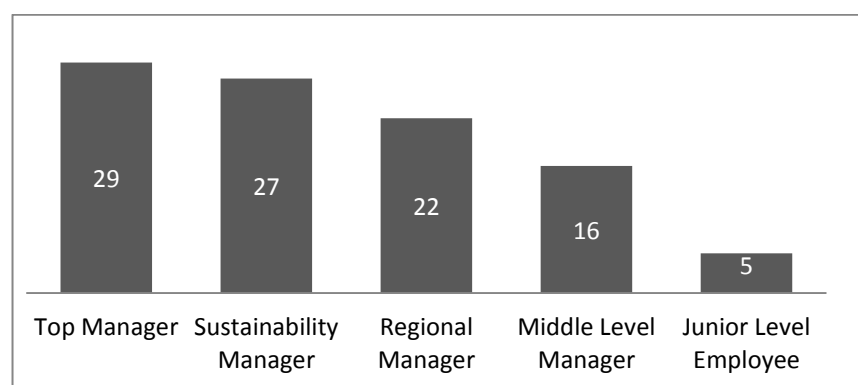


Table 6.3.a. Role of Employees in Organisation

Employee Role	Frequency	Percent	Valid Percent	Cumulative Percent
Top Manager	21	29	29	29
Sustainability Manager	20	27	27	56

Regional Manager	16	22	22	78
Middle Level Manager	12	16	16	95
Junior Level Employee	4	5	5	100
Total	73	100	100	

Table 6.3.b. Role of Employees in Organisation

The analysis of the Table 6.3. in conjunction with Figure 6.1. reveals that most of the respondents of the survey are senior level employees of the organisations. On the other hand a small percentage of the respondents are middle and a junior level employee that is 21%. So, it can be stated that useful information about the sustainability framework is retrieved from the respondents who are senior level employees and involved in decision makers of the organisation.

6.4.1.2. Size of the Organisation

The questionnaires have been distributed to different sizes of service sector organisations in the Gulf. The graphical drawing of Tables 6.4.a&b present the sizes of the participants' organisations.

Size of the Organisation	Frequency	Percent	Valid Percent	Cumulative Percent
Less than 100	13	18	18	18
Between 101-500	35	48	48	66
Between 501-1000	19	26	26	92
Between 1001-3000	4	5	5	97
More than 3000	2	3	3	100
Total	73	100	100	

Table 6.4.a. Size of the Organisation

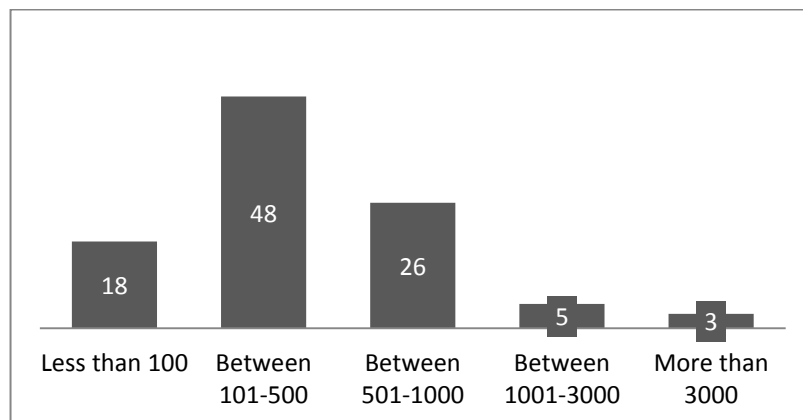


Table 6.4.b. Size of the Organisation

The size of surveyed organisations has been measured by the number of employees. The figures show that the greatest percentage of the sample had an organisation's size of employees 101-500 with a percentage of 48. On the other hand, organisations with more than 3000 employees are ranked lowest with 3.00%. Other sizes show percentages between 5% for organisations with 1001-3000 employees, 18% of less than 100 employees and 26% for 501-1000 employees. Collecting information from such a diverse number of organisations means that the data is useful and reliable and they must have been involved in the activities related to sustainability policy development processes or they must be planning to get involved.

6.4.1.3. Employees Responsible for Sustainability Policy Decisions

The questionnaires have been distributed to employees who are most likely to be responsible with the sustainability policies in their organisations.

Tables 6.5.a&b present the data regarding the responses.

Employees' Level	Frequency	Percent	Valid Percent	Cumulative Percent
Top Management	33	45	45	45
Regional Manager	23	32	32	77
Owner & Shareholders	11	15	15	92
Middle Level Manager	4	5	5	97
Junior Level Employee	2	3	3	100
Total	73	100	100	

Table 6.5.a. Employees Responsible for Sustainability Policy Decisions

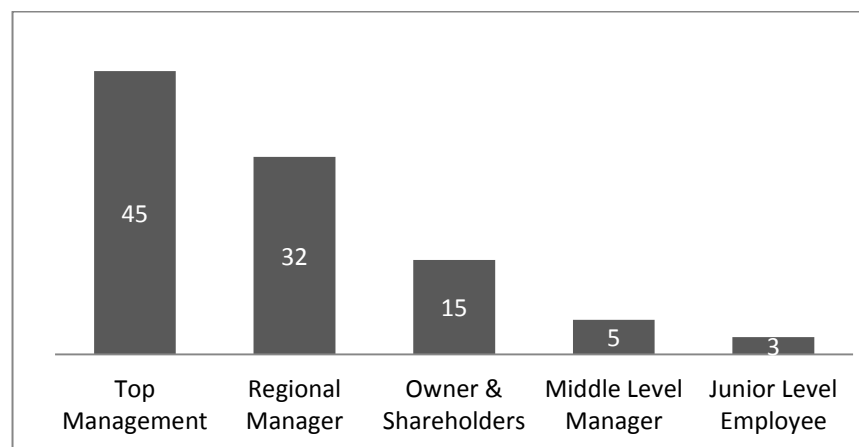


Table 6.5.b. Employees Responsible for Sustainability Policy Decisions

The questionnaires have been distributed to employees who are familiar with the implementation of sustainability policy in their organisation. As shown in the tables 6.5.a and b, employees who are responsible for decisions related to sustainability policy are the senior management, sustainability management and regional managers. Back linking this information to Tables 6.3., it can be stated that the information for this study is reliable as most of the respondents of this survey are those employees that are involved in sustainability policy decisions. However a middle and junior level employees according to the majority of responses are not involved in sustainability policy decisions but do provide the information to the senior level management team.

6.4.1.4. The Employees Involved in the Issues Related to the Formulation Policy

The questionnaires have been distributed to the employees to identify that how often they are involved in the policy formulation. Tables 6.6.a&b below present the responses.

Response	Frequency	Percent	Valid Percent	Cumulative Percent
Always	41	56	56	56
Sometimes	16	22	22	78
Rarely	12	16	16	95
None	4	5	5	100
Total	73	100	100	

Table 6.6.a. Employees Involved in Issues Related to the Formulation Policy

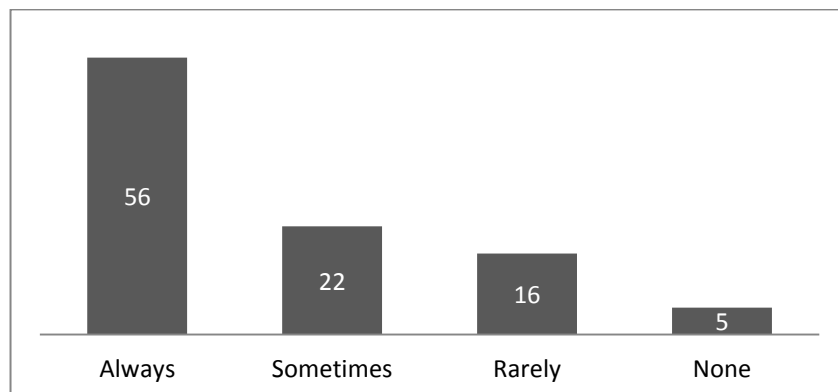


Table 6.6.b. Employees Involved in Issues Related to the Formulation Policy

As shown in the data presented in Tables 6.6., out of respondents from whom the data are collected, 56% participating in the questionnaire stated 'Always' whereas the

percentage of respondents answering ‘sometimes’ is 22% and ‘rarely’ is 16%. These data will contribute to the value of findings and clarify the question of reliability and usefulness of data and results generation.

6.4.1.5. Age Group of Employees

The researcher, in this section attempts to identify the age group of the employees of the service sector of the organisations.

Tables 6.7.a&b.show the data regarding the age group of the sample.

Age Group	Frequency	Percent	Valid Percent	Cumulative Percent
20-30	12	16	16	16
31-40	27	37	37	53
41-50	21	29	29	82
51-60	9	12	12	95
Above 60	4	5	5	100
Total	73	100	100	

Table 6.7.a. Age Group of employees

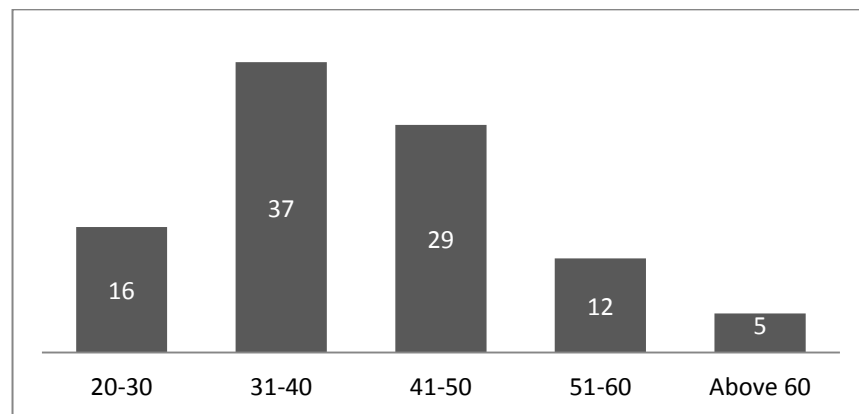


Table 6.7.b. Age Group of Employees

As shown in the Tables 6.7., almost 37% of the respondents are between the ages of 31-40. The lowest percentage of the respondents were over the age of 60 that is 5%. Furthermore, the remaining respondents are between the ranges of 12% to 29%. The reason for inquiring about the age group of employees is to examine the experience of respondents and their awareness about the organisational policies, more specifically about the policies related to sustainability formulation.

6.4.2. Validation of Sustainability Dimensions

6.4.2.1. The Importance of Sustainability Dimensions

The researcher, in this section, attempts to identify the significance of the dimensions of the sustainability and the most important dimension for the GCC organisations. Table 6.8 and Figure 6.6. below shows the responses of the sample.

Sustainability Dimensions	Frequency	Percent	Valid Percent	Cumulative Percent
Social	18	25	25	25
Economic	16	22	22	47
Environmental	10	14	14	60
All of the Above	25	34	34	95
None of the above	4	5	5	100
Total	73	100	100	

Table 6.8.a. Importance of Sustainability Dimensions

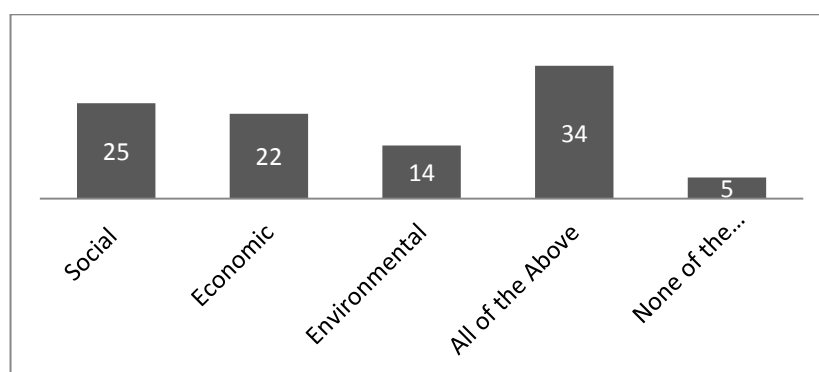


Table 6.8.b. Importance of Sustainability Dimensions

From the Tables 6.8. a&b it is apparent that economic, social and environmental dimensions are all important for sustainable development. Hence, 34% respondents suggest that the focus on all three dimensions is necessary but 25% respondents have insisted that the social dimension is the most important one. The economic and environmental dimensions are important for 22% and 14% respondents respectively. Only 5% of respondents think that none of these dimensions are important for sustainable development.

6.4.2.2. Dimensions on Which Organisations Are Focusing Nowadays

The researcher, in this section, attempts to identify which dimension of sustainability the sample organisations have more focus now-a-days.

Tables 6.9.a&b. show the responses of the sample.

Response	Frequency	Percent	Valid Percent	Cumulative Percent
Economic	17	23	23	41
Social	13	18	18	18
Environmental	8	11	11	52
All of the Above	30	41	41	93
None of the Above	5	7	7	100
Total	73	100	100	

Table 6.9. a. Dimensions on Which Organisations Are Focusing Nowadays

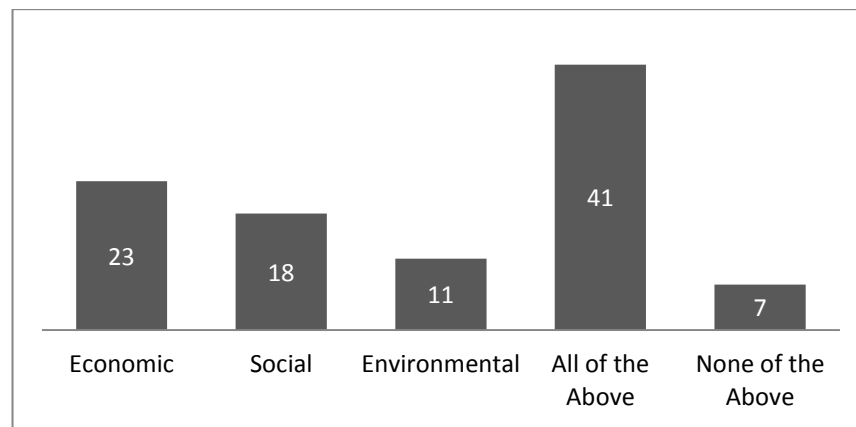


Table 6.9.b. Dimensions on Which Organisations Are Focusing Nowadays

According to the information given in the Tables 6.9.a&b., the organisations to which the respondents belong, are focusing on economic aspect more than any other. A majority of respondents have stated that their organisations have been focusing more on the economic dimension of sustainability. According to the responses the environmental dimension is getting the lowest attention in the GCC organisations. Furthermore, 7% of the employees stated that their organisations have been focusing on none of the sustainability dimensions, which show that either the organisations of those employees do not have a sustainable policy or they have integrated other plans for gaining sustainability.

6.4.2.3. Sustainability Dimensions Help Organisations Building Sustainability Policy

The researcher, in this section, is attempting to verify whether the focus on the sustainability dimensions help organisations to build up its sustainability policy.

Tables 6.10.a&b. show the responses of the sample.

Response	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly agree	51	70	70	70
Agree	12	16	16	86
Neutral	0	0	0	86
Disagree	4	5	5	92
Strongly disagree	6	8	8	100
Total	73	100	100	

Table 6.10.a. Sustainability Dimensions Influence Organisational Policy

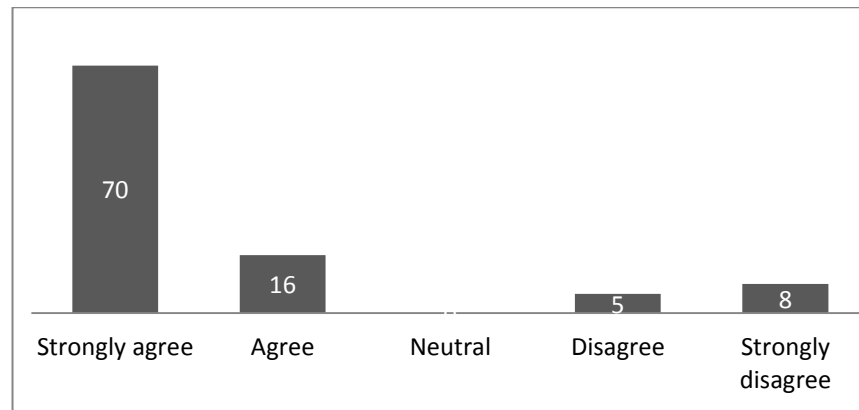


Table 6.10.b. Sustainability Dimensions Influence Organisational Policy

The analysis of the Tables 6.10. shows that economic, social and environmental dimensions have been recognised as important dimensions of sustainability; focusing on these dimensions will support the organisation in building its sustainability policy. This opinion has been reflected by a major portion of the respondents that is 70%. However about 13% of the respondents have different opinions and have stated that using sustainability dimensions does not support building sustainability policy.

6.4.2.4. Focusing on Sustainability Can Help in Gaining Competitive Advantages

In this section, the sample has been asked to indicate that whether the sustainability dimensions can help the organisations to gain the competitive advantage.

Tables 6.11.a&b show the responses of the sample.

Important Aspects	Frequency	Percent	Valid Percent	Cumulative Percent
Yes	54	74	74	74
No	16	22	22	96
Don't Know	3	4	4	100

Total	73	100	100	
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Table 6.11.a. The Relation between Sustainability dimensions and Competitive Advantages

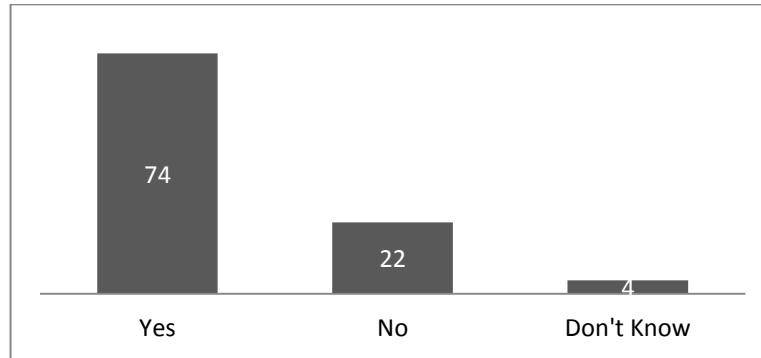


Table 6.11.b. The Relation between Sustainability dimensions and Competitive Advantages

On the question of whether the sustainability dimensions play an important role in supporting the organisations to compete in the adverse situations and face the competitive markets, 74% respondents said ‘yes’ however 22% of the respondents stated that these dimensions do not support the organisations in gaining competitive advantages. Furthermore, 4% of the respondents replied that they do not know if the sustainability dimensions help the organisation to get competitive advantages.

6.4.3. Economic Dimension of Sustainability

6.4.3.1. Organisation Has Been Successful in Developing Human Capital

In this section, the sample has been asked to indicate whether their organisations are successful in developing human capital.

Tables 6.12.a&b below, show the responses of the sample.

Important Aspects	Frequency	Percent	Valid Percent	Cumulative Percent
Very much	20	27	27	27
Somewhat	27	37	37	64
Neutral	12	16	16	81
Not much	6	8	8	89
Not at all	8	11	11	100
Total	73	100	100	

Table 6.12.a. Organisation Has Been Successful in Developing Human Capital

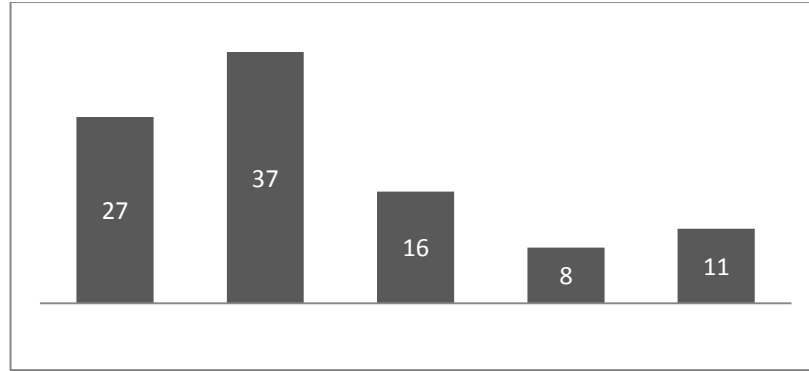


Table 6.12.b. Organisation Has Been Successful in Developing Human Capital

The information given in the Tables 6.12. shows positive views of the respondents regarding the policies for the development of human capital as every organisation now-a-days is integrating planning and procedures to develop their employees skills and knowledge so that they could perform to the desired level. More than half of the respondents believe the organisations have been successful by creating human capital while 19% of respondents do not agree with it. About 16% of the respondents have been neutral in terms of answering the above question.

6.4.3.2. Provision for Training and Human Development Infrastructure

In this section, the sample has been asked to indicate that the organisation's provision for training and human development infrastructure brings sustainability.

Tables 6.13.a&b. show the responses of the sample.

Important Aspects	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly agree	25	34	34	34
Agree	39	53	53	88
Neutral	2	3	3	90
Disagree	4	5	5	96
Strongly disagree	3	4	4	100
Total	73	100	100	

Table 6.13.a. Provision of Training and Human Development Infrastructure

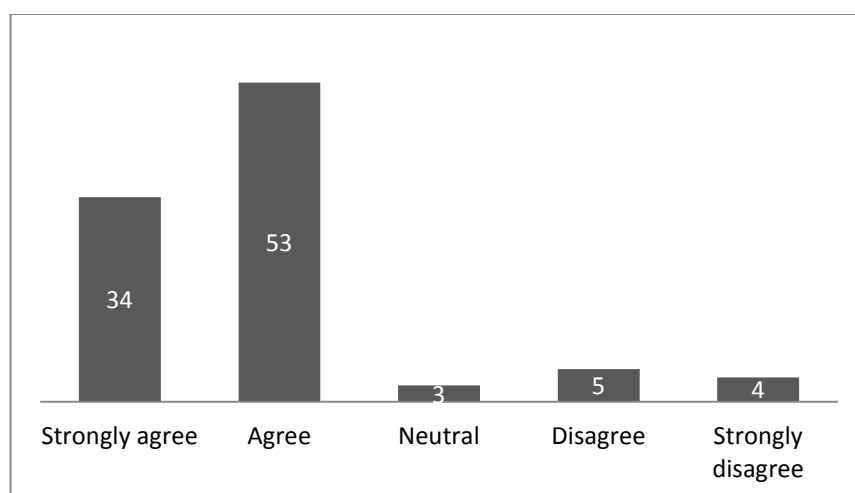


Table 6.13.b. Provision of Training and Human Development Infrastructure

As shown in Tables 6.13, almost 87% of the respondents have stated that their organisations have been developing and integrating training and human development the infrastructure in order to enable the employees more effective and efficient performances. It also shows the concern of the organisations on the economic dimension of sustainability despite of focusing on all the three dimensions of sustainability. Furthermore, only 9% of the respondents have answered in negative.

6.4.3.3. Important Aspects of Economic Dimensions for Economic Policy

In this section, the sample has been asked to indicate what aspects of the economic dimension of the economic policy are important for their organisations.

Tables 6.14.a&b show the responses of the sample.

Important Aspects of Economic Dimensions	Frequency	Percent	Valid Percent	Cumulative Percent
Investment in Education and Training	14	19	19	19
Recycling of Renewable or Non-renewable Resources	12	16	16	36
Production Infrastructure Development	13	18	18	53
Services Infrastructure Development	12	16	16	70
All of the Above	22	30	30	100
Total	73	100	100	

Table 6.14.a. Important Aspects of Economic Dimensions for Economic Policy

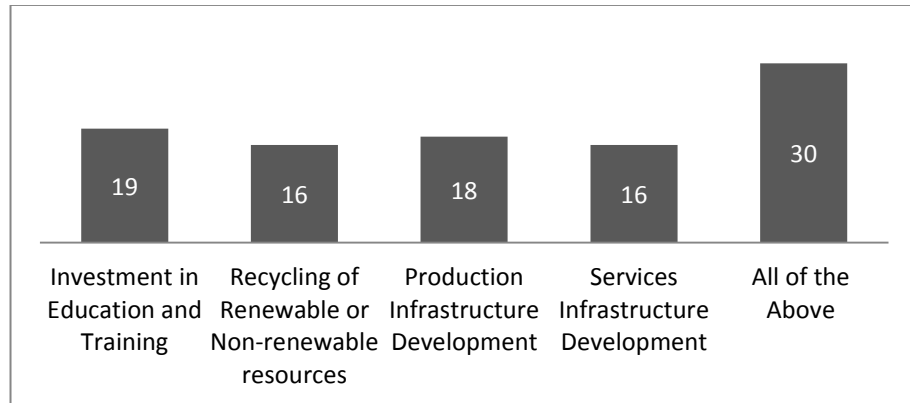


Table 6.14.b. Important Aspects of Economic Dimensions for Economic Policy

According to the responses given in the Tables 6.14, 19% respondents believe that important aspects of the economic dimension of the sustainability policies lie in investment in education and training. However, 30% respondents believe all of the above dimensions are important. Recycling and services tied at 16%, where production infrastructure development got an 18 % response.

6.4.4. Social Dimension of Sustainability

6.4.4.1. Focusing on All Concerns Related to Gender Equality

The researcher, in this section, attempts to identify the sample percentages of the organisations focusing on the gender equality concerns.

Tables 6.15.a&b show the responses of the sample from the GCC organisations.

Response	Frequency	Percent	Valid Percent	Cumulative Percent
Very much	20	27	27	27
Somewhat	15	21	21	48
Neutral	8	11	11	59
Not much	12	16	16	75
Not at all	18	25	25	100
Total	73	100	100	

Table 6.15.a. Focusing on all Concerns Related to Gender Equality

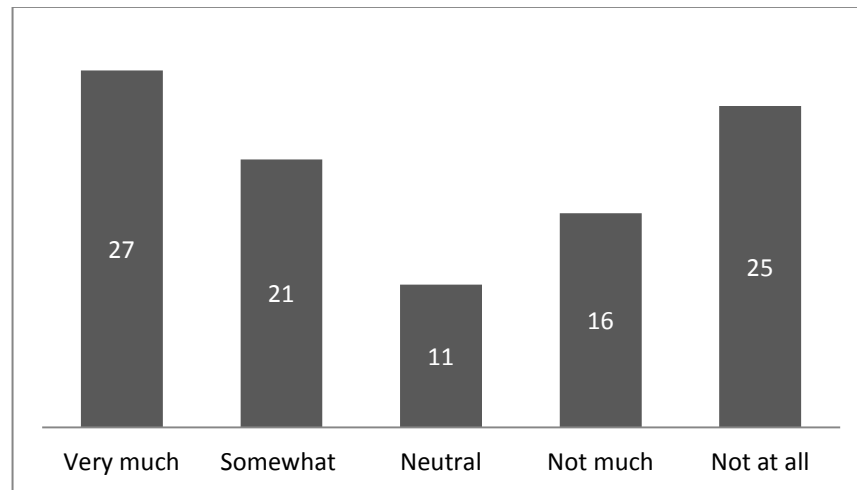


Table 6.15.b. Focusing on all Concerns Related to Gender Equality

The analysis of Tables 6.15. shows that the recognition of gender equality is still low. This is highlighted by the survey results as the difference between agreed and disagreed of the respondents is not that much, which reflects the poor recognition of gender equality in social development in the GCC organisations. Almost 48% respondents agreed whereas 41% disagreed and 11% stayed neutral.

6.4.4.2. Supporting Community Development Activities

The researcher, in this section, attempts to identify the sample percentages of organisations fulfilling the moral obligations towards the society.

Tables 6.16.a&b show the responses of the sample.

Response	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly agree	35	48	48	48
Agree	29	40	40	88
Neutral	5	7	7	95
Disagree	3	4	4	99
Strongly disagree	1	1	1	100
Total	73	100	100	

Table 6.16.a. Supporting Community Development

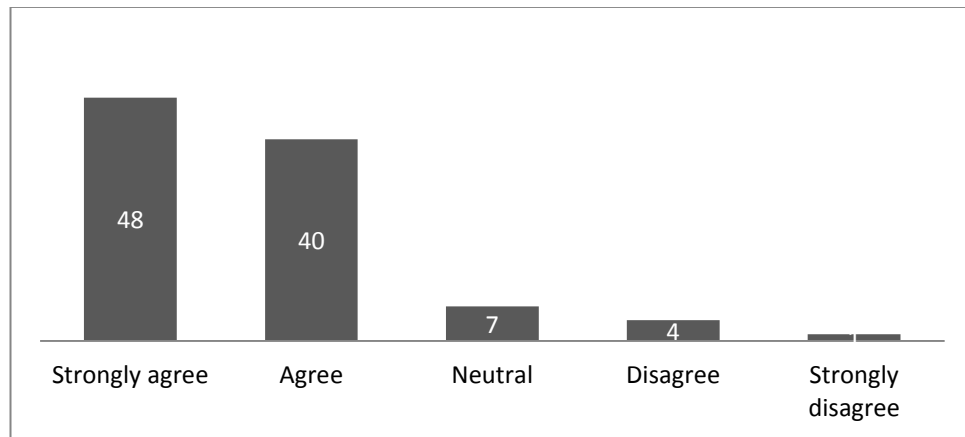


Table 6.16.b. Supporting Community Development

The analysis of Tables 6.16. shows that there is high recognition of community development activities as well as the production of high standard products among the GCC organisations. Almost 88% of the respondents agreed that it helps to build the trust with the community. The results also indicate that these organisations are focusing on the fulfilment of their moral obligations and social responsibilities.

6.4.4.3. Social Sustainability Policy Aspects

In this section, the sample has been asked to highlight the important aspects of social sustainability policy for their organisations.

Tables 6.17.a&b show the responses of the sample.

The Importance of Social Aspects	Frequency	Percent	Valid Percent	Cumulative Percent
Gender Equality & Equal Opportunities	19	26	26	26
Transparency & Trust	21	29	29	55
Accountability	25	34	34	89
All of the Above	8	11	11	100
Total	73	100	100	

Table 6.17.a. The Importance of Social Aspects for Social Sustainability Policy

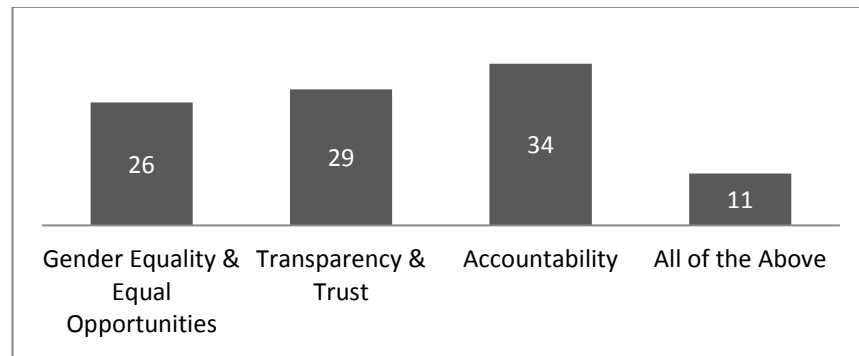


Table 6.17.b. The Importance of Social Aspects for Social Sustainability Policy

The Tables 6.17. show that among the social aspects, 34% respondents have reflected that the organisations are focusing on accountability. It shows that the majority in the organisation is held accountable for their responsibilities to be fulfilled in an effective and efficient manner. 23% respondents think that organisations are inclined towards building trust and transparency and 26% think that gender equality and equal opportunities are the most important social aspects focused by organisations to maintain sustainability policy. The rest of the 11% of respondents think that all of these aspects are equally important and focused.

6.4.5. Environmental Dimension of Sustainability

6.4.5.1. Organisations Implement Environmental Management Systems

The researcher, in this section, attempts to identify the sample percentages of organisations who implement environmental management systems.

Tables 6.18.a&b shows the responses of the sample.

Response	Frequency	Percent	Valid Percent	Cumulative Percent
Yes	38	52	52	52
No	30	41	41	93
Don't Know	5	7	7	100
Total	73	100	100	

Table 6.18.a. Organisations have Implemented Environmental Management Systems

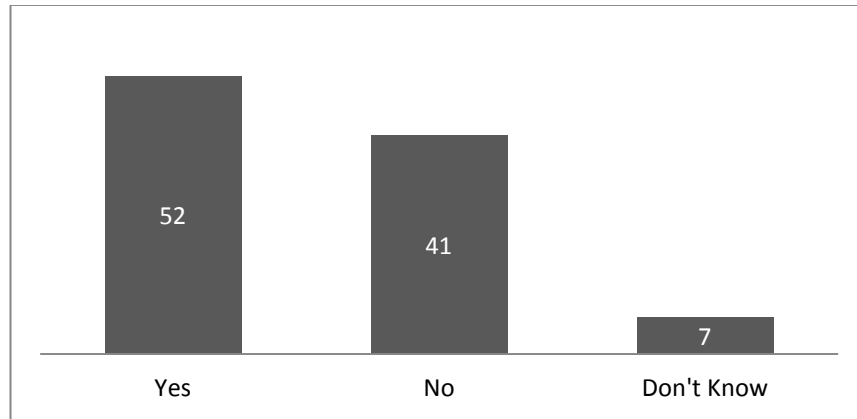


Table 6.18.b.. Organisations Have Implemented Environmental Management Systems

The analysis of the Tables 6.18 shows that although the majority of the respondents, 52%, stated that their organisations have integrated environmental management systems. However the difference is not greater as those who stated their organisations have not integrated the environmental management systems were 41%. This data shows that environmental dimension has not been taken that much into account as other dimensions of sustainability.

6.4.5.2. Organisations Conduct Audits to Evaluate Environmental Management Systems

The researcher, in this section, attempts to identify the sample percentages of organisations who conduct audits to evaluate their environmental management systems performances. Tables 6.19.a&b show the responses of the sample.

Response	Frequency	Percent	Valid Percent	Cumulative Percent
Yes	28	38	38	38
No	35	48	48	86
Don't Know	10	14	14	100
Total	73	100	100	

Table 6.19.a. Organisations Conduct Audits to Evaluate the Environmental Management Systems

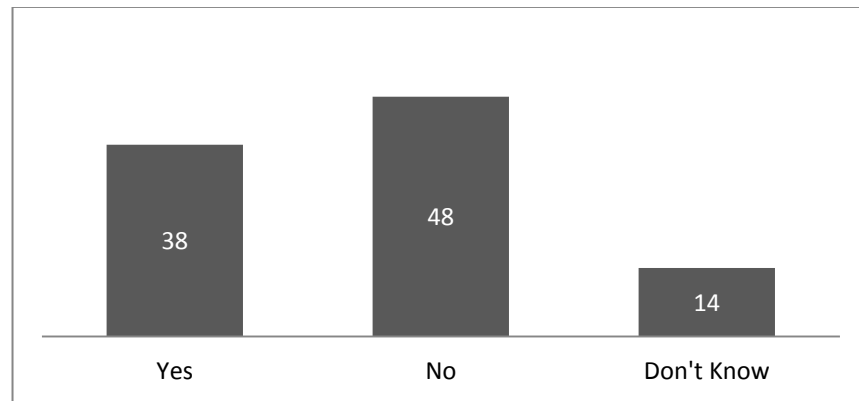


Table 6.19.b. Organisations Conduct Audits to Evaluate the Environmental Management Systems

In order to control and evaluate the performance of environmental management systems, the organisations must have auditing systems. Analysis of the above tables 6.19 show that 48% of the organisations do not have audited systems to check whether environmental systems are working accordingly or not, which shows less concern of the organisations on the environmental dimension. On the other hand, respondents have stated in positive response while 14% have responded as ‘don’t know’.

6.4.5.3 Integrate Programs for Efficient Use of Resources and Recycling of Wastes

The researcher in this section attempts to identify the views of the sample on the matter that whether organisations should integrate the programme of efficient use of recycled waste. Tables 6.20.a&b show the responses of the sample.

Response	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly agree	33	45	45	45
Agree	26	36	36	81
Neutral	4	5	5	86
Disagree	6	8	8	95
Strongly disagree	4	5	5	100
Total	73	100	100	

Table 6.20.a. Integrate Programs for Efficient Use of Resources and Recycling of Wastes

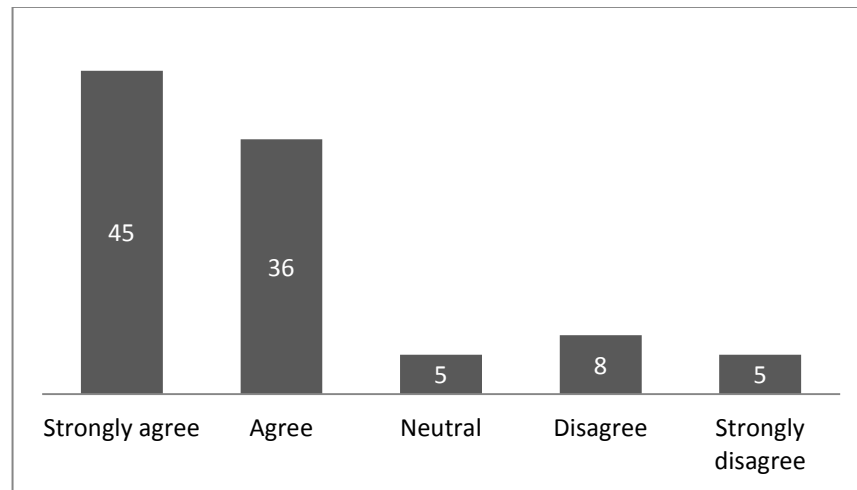


Table 6.20.b. Integrate Programs for Efficient Use of Resources and Recycling of Wastes

From the above figure and table, it is clear that 81% of the respondents have agreed that they should focus greatly towards the efficient use of resources and recycling of the waste. On the other side, only 13% respondents reply negatively and 5% of the respondents remain neutral.

6.4.5.4. Important Aspects of Environmental Dimensions of Environmental Policy

In this section, the sample has been asked to indicate the important aspects of the environmental policy for their organisations.

Tables 6.21.a&b show the responses.

Environmental Dimensions for the Policy	Frequency	Percent	Valid Percent	Cumulative Percent
Emission to air, water and soil	4	5	5	5
Waste Reduction and Waste Recycling	43	59	59	64
Waste Disposal	13	18	18	82
None of the Above	2	3	3	85
All of the Above	11	15	15	100
Total	73	100	100	

Table 6.21.a. Important Aspects of Environmental Dimensions of Environmental Policy

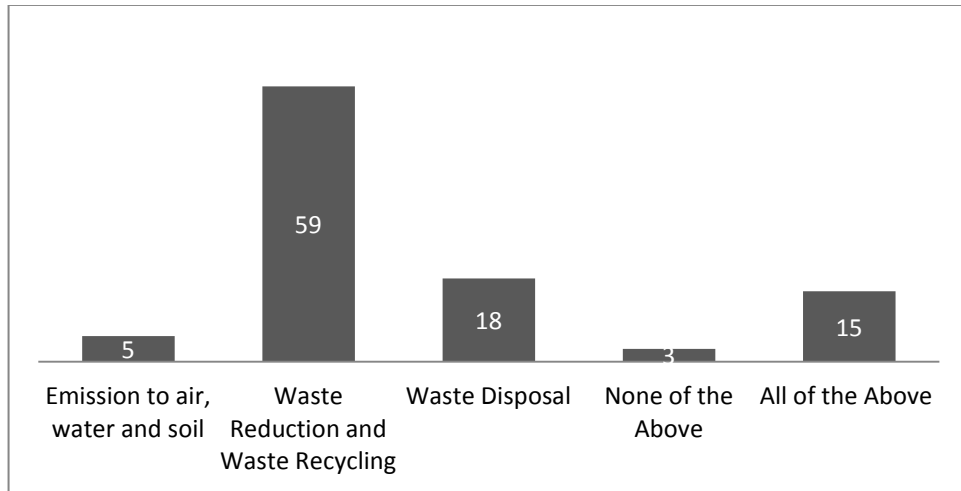


Table 6.21.b. Important Aspects of Environmental Dimensions of Environmental Policy

The analysis of the tables 6.21. shows that organisations during their formulation of the policy for environmental sustainability are more focused on the reduction and recycling of wastes. Another important aspect that has been identified from the research findings is the waste disposal that is being practiced by 18% sample organisations while 15% are practicing all of the above. However 3% of the respondents have even stated that their organisations take into consideration none of the above stated options.

6.5. Sustainability Adoption Rationales

6.5.1. Advance Sustainability Innovations

The researcher, in this section, attempts to identify whether advancing sustainability innovations is a valid rationale in the adoption of sustainability policy.

Tables 6.22.a&b show the responses of the sample.

Response	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly agree	10	14	14	14
Agree	23	32	32	45
Neutral	10	14	14	59
Disagree	21	29	29	88
Strongly disagree	9	12	12	100
Total	73	100	100	

Table 6.22.a. Advance Sustainability Innovations

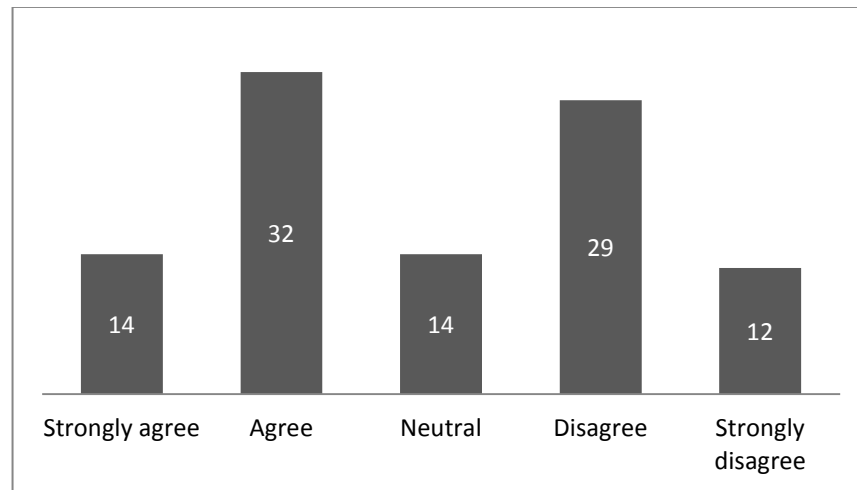


Table 6.22.b Advance Sustainability Innovations

Although innovation and technological advancements have played a much effective role in every sector but the analysis of the above tables shows that innovations have not yet been implemented as an effective role in building of sustainability policies. Almost 46% respondents answer towards agreed side while 41% are against it. Rest 14% remains neutral to answer the question.

6.5.2. Gain Tangible Benefits

The researcher, in this section, attempts to identify the link between gaining tangible benefits and the adoption of sustainability policy in the GCC organisations.

Tables 6.23.a&b show the responses of the sample.

Response	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly agree	47	64	64	64
Agree	17	23	23	88
Neutral	5	7	7	95
Disagree	4	5	5	100
Strongly disagree	0	0	0	100
Total	73	100	100	

Table 6.23.a. Organisations Integrate Sustainability Policy to Gain Tangible Benefits

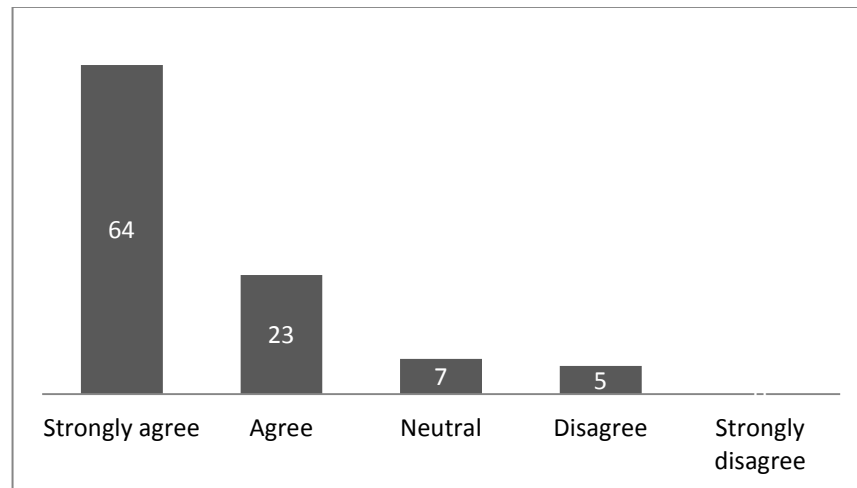


Table 6.23.b. Organisations Integrate Sustainability Policy to Gain Tangible Benefits

The analysis of the Tables 6.23 shows that most of the respondents agree that organisations adopt sustainability policies for gaining tangible and intangible benefits. This reveals that organisations are more willing to adopt those sustainability policies which will give them tangible or intangible benefits.

6.5.3 Organisation Image and Brand Reputation

The researcher, in this section, attempts to identify the link between organisational image and brand reputation and the adoption of sustainability policy in the GCC organisations. Tables 6.24 a.&b. below show the responses of the sample.

Response	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly agree	44	60	60	60
Agree	20	27	27	87
Neutral	4	6	6	93
Disagree	3	4	4	97
Strongly disagree	2	3	3	100
Total	73	100	100	

Table 6.24.a. Rationale of Improving Organisational Image and Brand Reputation

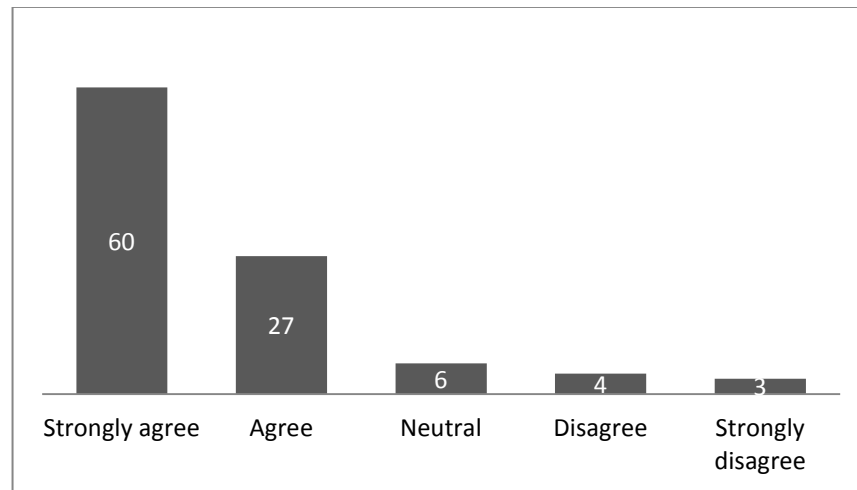


Table 6.24.b Rationale of Improving Organisational Image and Brand Reputation

The analysis of the tables shows that most of the respondents agree that organisations adopt sustainability policies for the rationale of improving organisational image and brand reputation. Cumulative 88% agree with the rationale that organisations are more willing to adopt those sustainability policies if it improves their brand image and reputation. Only 6% disagree with the above rationale while 6% remain neutral.

6.5.4. Fulfil Moral Obligations

The researcher, in this section, attempts to identify the link between moral obligations and the adoption of sustainability policy in the GCC organisations.

Tables 6.25 a.&b. below show the responses of the sample.

Response	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly agree	28	38	38	38
Agree	22	30	30	68
Neutral	6	8	8	77
Disagree	10	14	14	90
Strongly disagree	7	10	10	100
Total	73	100	100	

Table 6.25.a Rationale of Moral Obligation and Sustainability

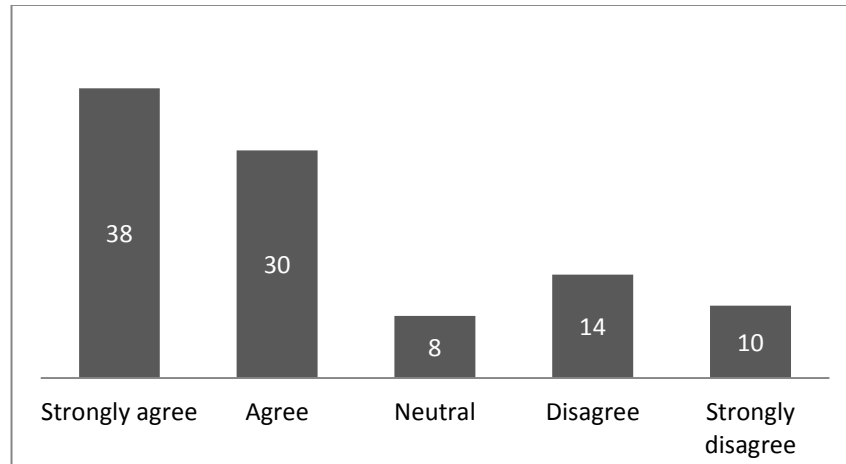


Table 6.25.b. Rationales of Moral Obligation and Sustainability

The analysis shows that sustainability policies are adopted and integrated within the organisations so that they are able to fulfil their moral obligations towards the society. 68% of respondents have answered in positive while 24% disagree with the above statement; rest 8% remains neutral.

6.6. Sustainability Stakeholders

6.6.1. Involve a Wide Range of Stakeholders

The researcher, in this section, attempts to identify whether the sample organisations manage to identify and involve a wide range of stakeholders in the development of the sustainability policy.

Tables 6.26 a.&b. below show the responses of the sample.

Response	Frequency	Percent	Valid Percent	Cumulative Percent
Yes	30	41	41	41
No	25	34	34	75
Don't Know	18	25	25	100
Total	73	100	100	

Table 6.26.a. Involve a Wide Range of Stakeholders in the Development of Sustainability Policy

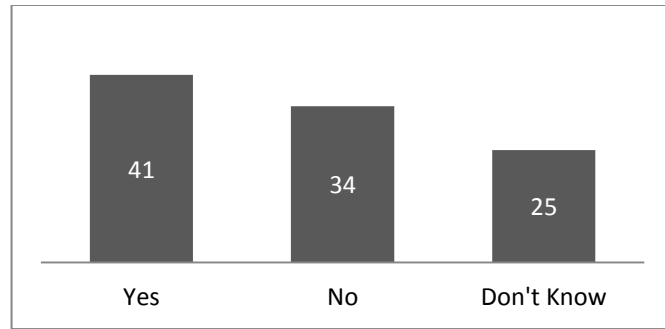


Table 6.26.b. Involve a Wide Range of Stakeholders in the Development of Sustainability Policy

Analysis of the table and figure shows that organisations identify and involve a wide range of stakeholders in the development of sustainability policy. With 41% of respondents said ‘yes’ whereas 34% replied in ‘no’. The important fact is that almost a quarter of the respondents do not know if the stakeholders are involved in the sustainability policy formulation.

6.6.2. Primary Stakeholders

The researcher, in this section, attempts to identify the primary stakeholder in the development of the sustainability policy in the sample organisations.

Tables 6.27 a.&b. below show the responses of the sample.

Primary Stakeholders	Frequency	Percent	Valid Percent	Cumulative Percent
Owners, Shareholders, and Top management	7	10	10	10
Employees	25	34	34	44
Suppliers and Customers	5	7	7	51
All of the above	30	41	41	92
None of the above	6	8	8	100
Total	73	100	100	

Table 6.27.a. Stakeholders That Play Primary Role in Sustainability Development

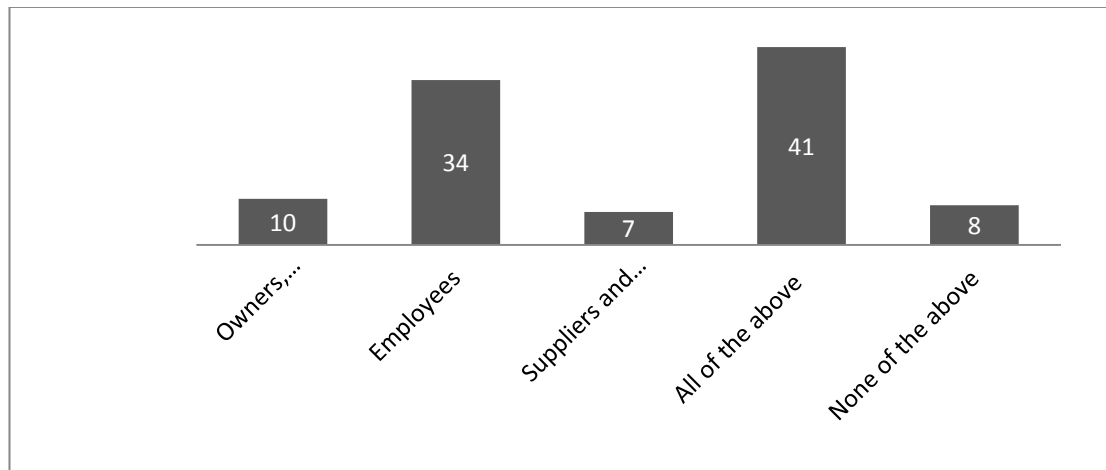


Table 6.27.b. Stakeholders That Play Primary Role in Sustainability Development

Analysis of the tables 6.27 shows that owners, shareholders, top management, employees, suppliers and customers are all primary stakeholders who play the primary role in the development of sustainability as their roles have a direct influence on the organisational performance and its policies. Furthermore 34% also stated that employees play the most important and primary role, while 41% believe that all of the above statements are very important.

6.6.3. Secondary Stakeholders

The researcher, in this section, attempts to identify the secondary stakeholder in the development of the sustainability policy on the sample organisations.

Tables 6.28 a. & b. below show the responses of the sample.

Secondary Stakeholders	Frequency	Percent	Valid Percent	Cumulative Percent
Governments	9	12	12	12
Local Communities or Global Communities	11	15	15	27
Trade and Labour Unions	13	18	18	45
Environmentalists and Scientists	10	14	14	59
All of the above	22	30	30	89
None of the above	8	11	11	100
Total	73	100	100	

Table 6.28.a. Stakeholders That Play Secondary Role in Sustainability Development

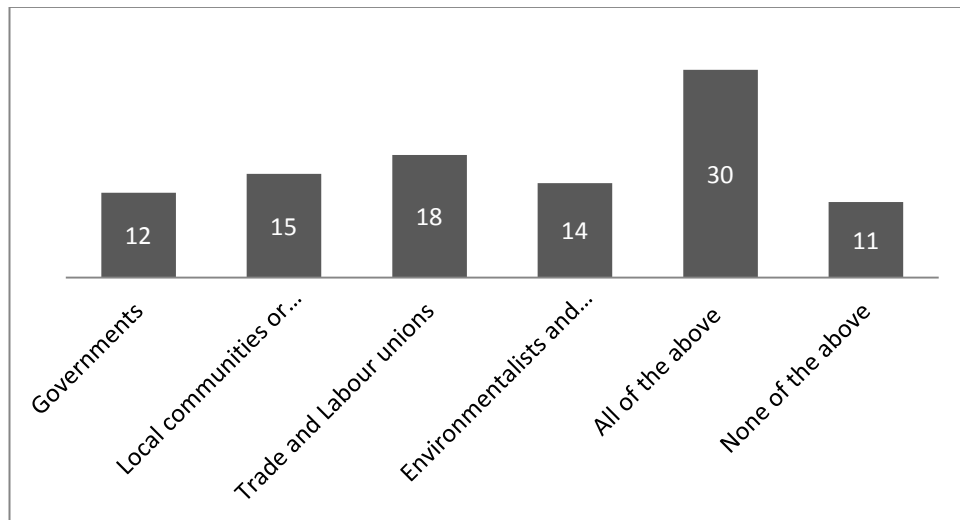


Table 6.28.b. Stakeholders That Play Secondary Role in Sustainability Development

Analysis of the above tables shows that most of the respondents have selected the option ‘all of the above’ revealing that government, local communities, trade and labour unions, environmentalists and scientists all play a secondary role in the sustainability policy as they have limited influence on the sustainability policies of GCC organisations. On the other side 11% responded in none of the above, whereas the biggest portions gone towards the trade and labour unions rated at 18%.

6.6.4. Driving Forces of Primary Stakeholders

The researcher, in this section, attempts to identify whether the roles of the primary stakeholders are sufficient in the development of sustainability policies in the sample organisations. Tables 6.29 a & b show the responses of the sample.

Response	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly agree	24	33	33	33
Agree	13	18	18	51
Neutral	6	8	8	59
Disagree	14	19	19	78
Strongly disagree	16	22	22	100
Total	73	100	100	

Table 6.29.a. Driving Forces of Primary Stakeholders

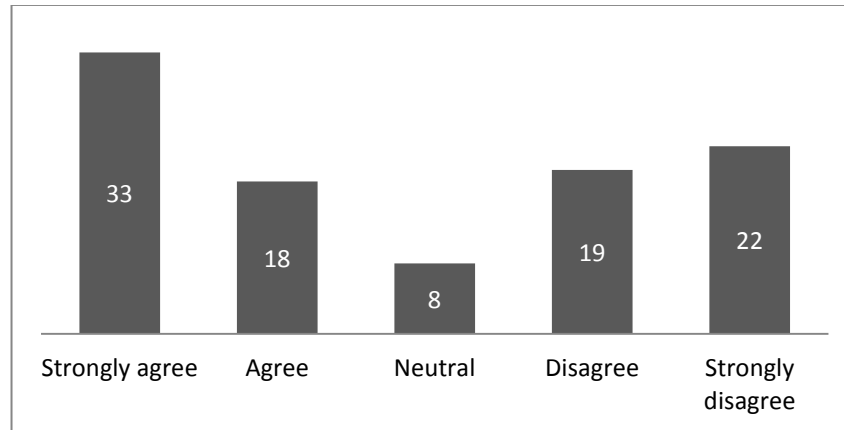


Table 6.29.b. Driving Forces of Primary Stakeholders

The analysis of the tables reveals that the driving forces of primary stakeholders are sufficient to promote the organisations to take the decisions for adopting the sustainability policy. On the other side 19% and 22% disagree and strongly disagree respectively.

6.6.5. Incorporate the Stakeholders' Views

The researcher, in this section, attempts to identify whether the sample organisations manage to establish a mechanism of incorporating the stakeholders view in the development of their sustainability policies.

Tables 6.30 a & b show the responses of the sample:

Response	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly agree	12	16	16	16
Agree	18	25	25	41
Neutral	16	22	22	63
Disagree	14	19	19	82
Strongly disagree	13	18	18	100
Total	73	100	100	

Table 6.30.a. Mechanism to Incorporate the Stakeholders' Views in the Development of the Sustainability Policy

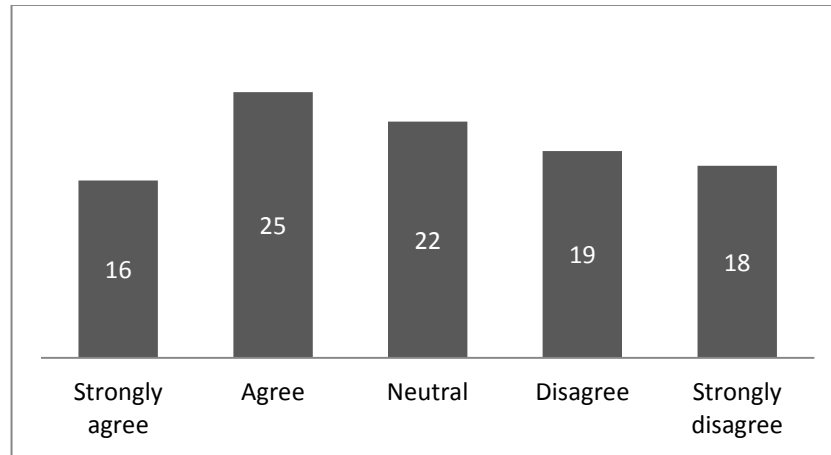


Table 6.30.b. Mechanisms to Incorporate the Stakeholders' Views on the Development of the Sustainability Policy

The analysis of the tables reveals that it is important for organisations to build mechanisms to incorporate the views of their stakeholders in developing their sustainability policy. 16% strongly agree and 25% agree that the stakeholders' views are successfully incorporated however; almost combined 37% disagree and strongly disagree about the above statement. The difference is that almost 22% still remains neutral on the above question.

6.7. Sustainability Practices

6.7.1. Adopting and Promoting Sustainability Innovations

The researcher, in this section, attempts to identify whether promoting sustainability innovations is a priority practice and can provide competitive advantages for GCC organisations. Tables 6.31 a & b show the responses of the sample.

Response	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly agree	12	17	17	17
Agree	25	34	34	51
Neutral	12	16	16	67
Disagree	17	23	23	90
Strongly disagree	7	10	10	100
Total	73	100	100	

Table 6.31.a. Adopting and Promoting Sustainability Innovations

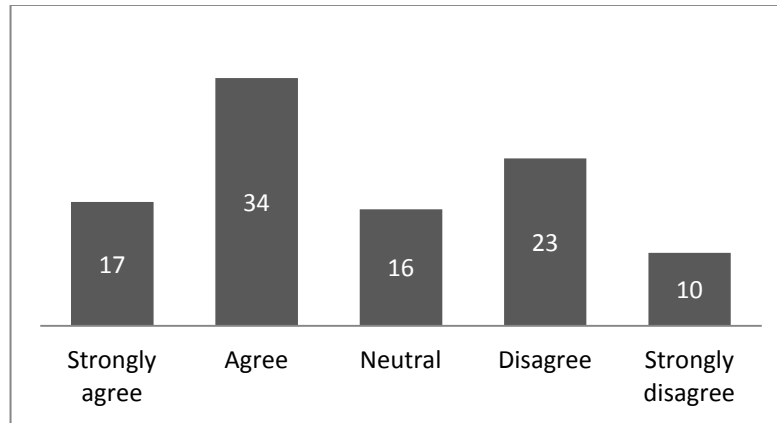


Table 6.31.b. Adopting and Promoting Sustainability Innovation

The analysis of the tables shows that promoting sustainability innovations can maximise the profits and gain competitiveness in the market. Innovation in sustainability has proven here to be helpful as there are so many aspects that need technologically equipped tools to enable new procedures for efficient operations however, from the above results it can be seen that the respondents have given the mix responses; cumulative 51% have given a positive response, 33% have given negative, while 16% remain neutral.

6.7.2. Maintain Equity and Workforce Rights

The researcher, in this section, attempts to identify whether maintaining equity and workforce rights is a priority practice and can give the GCC organisations competitive advantages. Tables 6.32.a & b show the responses of the sample.

Response	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly agree	14	19	19	19
Agree	22	30	30	49
Neutral	15	21	21	70
Disagree	12	16	16	86
Strongly disagree	10	14	14	100
Total	73	100	100	

Table 6.32.a Maintain Equity and Workforce Rights

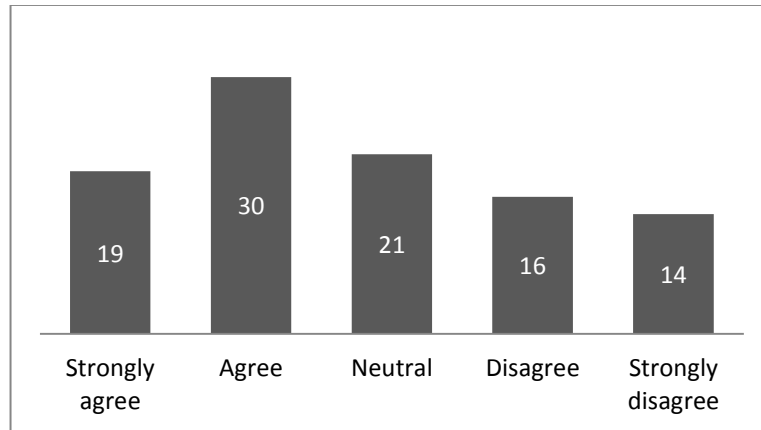


Table 6.32.b. Maintain Equity and Workforce Rights

The analysis of the information given in the tables shows that combined 49% of the respondents think that prohibiting job discrimination and acting according to the rules and regulations can bring equity among the workforce and it would prove to be a better step towards an effective sustainability policy. They believe that it will have a positive influence on the employees and societal factors that would obviously contribute towards improved performances. On the other hand, over 51% either remain neutral or are against the idea of equity and workforce rights.

6.7.3. Effective Communications with the Stakeholders

The researcher, in this section, attempts to identify whether managing effective communication with the wide range of stakeholders is a priority practice of GCC organisations. Tables 6.33.a & b show the responses of the sample.

Response	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly agree	23	32	32	32
Agree	15	21	21	53
Neutral	12	16	16	68
Disagree	13	18	18	86
Strongly disagree	10	14	14	100
Total	73	100	100	

Table 6.33.a. Effective communication with the Stakeholders

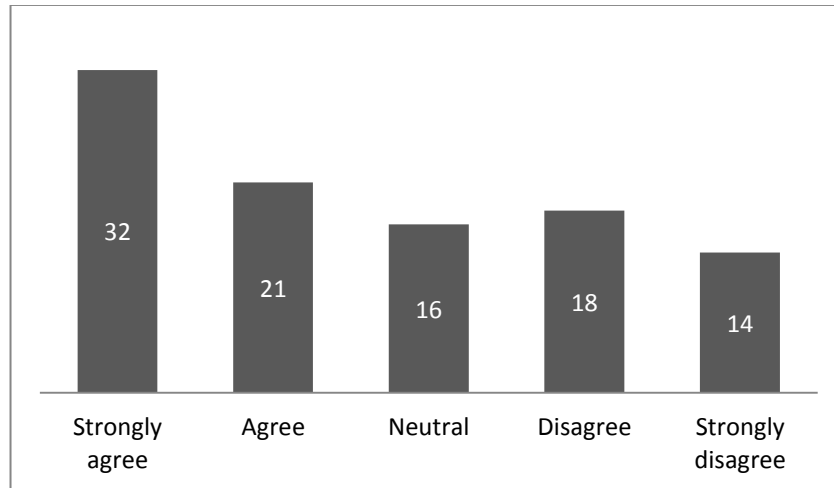


Table 6.33.b. Effective communication with the Stakeholders

The table and figure show that combined 53% respondents strongly agree and agree that organisations are now engaged in communication and coordinate with their stakeholders and they are taking their concerns into account. On the other side 32% combined disagree that those organisations taking stakeholder's views into the account. 16% of the respondents remain neutral.

6.7.4. Organisations Have Implemented Accountability to Improve Effectiveness

The researcher, in this section, attempts to identify whether adopting accountability for sustainability is a priority practice for GCC organisations.

Tables 6.34.a&b show the responses of the sample.

Response	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly agree	17	23	23	23
Agree	23	32	32	55
Neutral	11	15	15	70
Disagree	12	16	16	86
Strongly disagree	10	14	14	100
Total	73	100	100	

Table 6.34.a Organisations Have Implemented Accountability to Improve Effectiveness

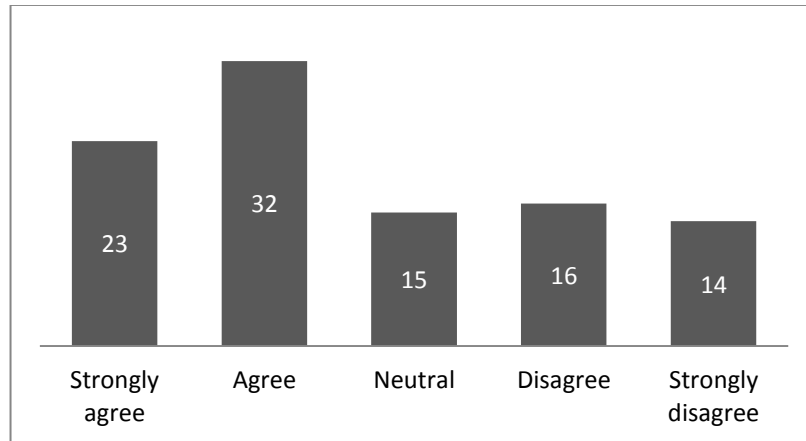


Table 6.34.b. Organisations Have Implemented Accountability to Improve Effectiveness

From the above tables it is clear that cumulative 55% respondents strongly agree and agree that organisations have implemented accountability within them. On the other side 30% do not agree and 15% remain neutral. The above data also represent that there is still need to be more down towards implementing accountability in the GCC organisations as almost 45% remain either neutral or disagree that it is a priority practice.

6.7.5 Utilise Diversity for Sustainability

The researcher, in this section, attempts to identify whether utilising diversity for sustainability activities is a priority practice for GCC organisations. Tables 5.35.a&b below show the responses of the sample.

Response	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly agree	13	18	18	18
Agree	16	22	22	40
Neutral	17	23	23	63
Disagree	14	19	19	82
Strongly disagree	13	18	18	100
Total	73	100	100	

Table 6.35.a. Utilise Diversity for Sustainability

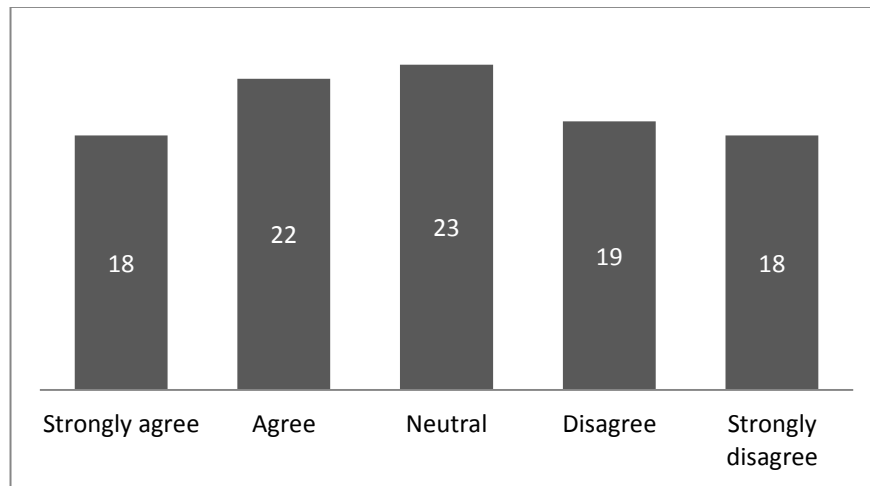


Table 6.35.b. Utilise Diversity for Sustainability

The analysis of the tables shows mixed responses. On one hand cumulative 40% agree that their organisations are utilising diversity for sustainability as a practice. However, 37% are disagreeing with the above practice. The important factor is that a large number of respondents remain neutral on the above question with a percentage of 23%.

6.7.6. Support in Community Development Activities

The researcher, in this section, attempts to identify whether supporting in community development activities is a priority practice for GCC organisations.

Tables 6.36.a& show the responses of the sample.

Response	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly agree	19	26	26	26
Agree	25	34	34	60
Neutral	10	14	14	74
Disagree	12	16	16	90
Strongly disagree	7	10	10	100
Total	73	100	100	

Table 6.36.a. Supporting in Community Development Activities

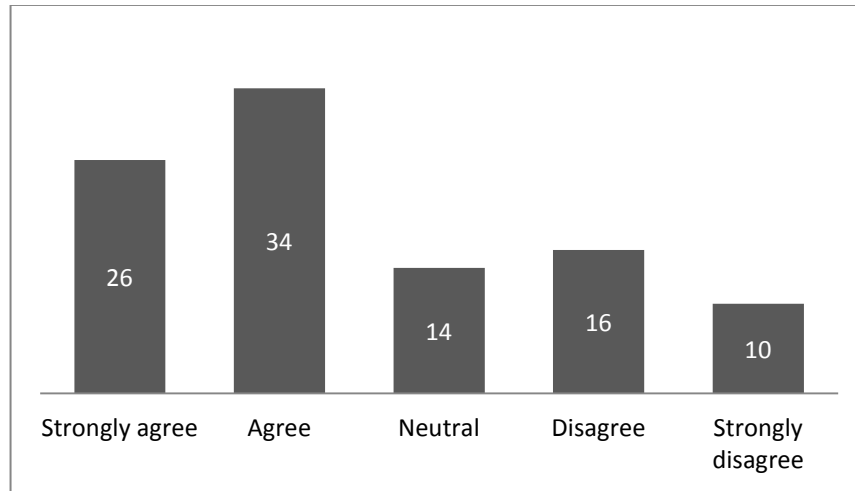


Table 6.36.b. Supporting in Community Development Activities

From the tables it can be seen that respondents have agreed to the statement that their organisations will be able to build a reputation and image in the society and market by investing in activities related to community building is an important societal practise for the organisations. From the above figure 60% cumulative strongly agree and agree with the community activities while combined 26% do not agree with the statement.

6.7.8. Summary of the data presented in this section (6.7)

In the above paragraphs (6.7) the initial data analysis was presented as a basic frequency analysis. The key aspects under analysis was the level of response to the seven parameters identified by the researcher as being those in which the changes could be effected in regards to achieving sustainability-focused practices, namely: adopting and promoting sustainability innovations, maintain equity and workforce rights, effective communications with the stakeholders, utilise diversity for sustainability, and supporting community development activities. The majority of the respondents agreed with the relevance of these parameters and most of them seem to be convinced that that their organisations will build a better reputation and enhance their brand by investing in such actions. This is most promising for the future success of the framework.

Mean, Standard Deviation and Correlations

	Mean	S.D	PI	EW	SE	UD	UA	SCI	SR	EP	SP	EN
EW	2.396 9	0.946	.658 [*]									
SE	2.354 2	0.9627 4	.657 [*]	.959 [*]								
UD	2.338 9	0.8421 2	.612 [*]	.533 [*]	.544 [*]							
UA	2.84 6	0.8987 6	.459 [*]	.317 [*]	.282 [*]	.389 [*]						
SC I	2.393 3	0.6803 6	.751 [*]	.270 [*]	.279 [*]	.409 [*]	.492 [*]					
SR	2.325 7	0.8464 4	.599 [*]	.646 [*]	.653 [*]	.957 [*]	.274 [*]	.315 [*]				
EP	2.958 3	0.9567	.429 [*]	.298 [*]	.293 [*]	.418 [*]	.924 [*]	.514 [*]	.269 [*]			
SP	2.343 5	0.6810 4	.710 [*]	.263 [*]	.272 [*]	.521 [*]	.430 [*]	.849 [*]	.454 [*]	.338 [*]		
EN	2.469 2	0.7064 9	.754 [*]	.476 [*]	.463 [*]	.691 [*]	.378 [*]	.627 [*]	.667 [*]	.372 [*]	.813 [*]	
SS	2.426 2	0.7105 1	.750 [*]	.862 [*]	.874 [*]	.556 [*]	.555 [*]	.547 [*]	.605 [*]	.475 [*]	.551 [*]	.544 [*]

** . Correlation is significant at the 0.01 level (2-tailed).

The descriptive analysis indicated the means, standard deviation and correlation results. The overall results indicated that there is a positive relationship among independent and dependent variables in the model. The also showed that mean of all variables is significance and on the other hand standard deviation is also indicate the deviation of results about means is less. The results indicate that the dependent variables are high correlation on the dependent variable as compare to independent variables.

6.9. Principal Component Analysis

With reference to the questionnaire designed for this research work (see appendix 4.5), a theoretical frame work is conceptualised on the basis of the earlier research work which has identified that there are particular constructs such as economic, social, environmental, sustainability rationales and stakeholder's sustainability which have significant impact on the multi-dimensional sustainability policy. In this research work, the researcher has considered different variables under each construct. The summary of the questions that are used during the survey is presented in the Table 6.38 below. The exogenous variables presented under each individual construct are determining the multi-dimensional sustainability policy, based on the priori representation. Summary of the survey questions is devised on the basis of five proposed constructs (Table 6.38).

The five proposed elements were arranged into a manageable form during the development of a questionnaire for the study. However the principal component

analysis of the data accumulated is used to verify these proposed elements and reduce the individual questions into a small manageable set that are indicative of the latent elements. Therefore it is anticipated that the endogenous variable (multi-dimensional sustainability policy) can be evaluated by the relative impact of the exogenous construct over it. To begin with, a principal component analysis (PCA) was carried out to establish the relative significance of each of the proposed constructs during the analysis process. A reduced set of important elements are which shows the factor loading greater than 0.5 (> 0.5) and are segregated for MVA (Multivariate analysis). A series of regression analysis is performed on the components score to relate the variable with the response one. The researcher has started to discuss the factor analysis first followed by ANOVA (analysis of variance) and multiple regression representations.

Construct	Description
Economic Dimension(C1)	
X1	Extent to which your organisation has been successful in the implementation of programs for the development of human capital
X2	Investment in Education and Training
X3	Renewable or Non-renewable resources
X4	Production Infrastructure Development
X5	Services Infrastructure Development
Social Dimension(C2)	
X6	Organisation focusing on all aspects of gender equality
X7	Organisation support community development activities and built trust by providing highly standardised products
X8	Transparency & Trust
X9	Social Accountability
X10	All of the Above
Environmental Dimension(C3)	
X11	Integrate programs and plans for efficient use of resources and recycling of wastes
X12	Emission to air, water and soil
X13	Waste Reduction and Waste Recycling
X14	Waste Disposal
X15	None of the Above

X16	All of the Above
Sustainability adoption Rationale (C4)	
X17	Do you think your organisation adopt sustainability policy in the organisation in order to advance sustainability innovations?
X18	Do you think your organisation adopt a sustainability policy in order to gain the tangible benefits?
X19	Do you think your organisation adopt a sustainability policy in order to improve organisation image and brand reputation?
X20	Do you think your organisation adopt a sustainability policy in order to fulfill the moral obligation towards the society?
X21	Do you believe that the driving force of the primary stakeholders is sufficient to promote your organisation to adopt a sustainability policy voluntarily?
X22	Has your organisation managed to establish a mechanism to incorporate the stakeholders' views in the development of the sustainability policy of your organisation?
Sustainability stake holders Practice (C5)	
X23	Owners, Shareholders, and Top management
X24	Employees
X25	Suppliers and Customers
X26	Governments & Environmentalists and Scientists
X27	Local communities or Global communities
X28	Trade and Labour Unions
Multidimensional sustainability policy (C6)	
Multi –sustainability practices(C7)	
X30	Promote Sustainability Innovations
X31	Utilise Diversity for Sustainability
X32	Maintain Equity and Workforce Rights
X33	Uphold Accountability for Sustainability
X34	Facilitate Stakeholder Engagement
X35	Support Community Investment

Table 6.38: Principal Component Analysis

6.10 Strategy for Quantitative Analysis

In this research we have chosen major service providing organisations in the GCC, and questionnaires were distributed to them. Unexpectedly, a few responses were returned from other organisations of other origins. Therefore, the researcher has conducted careful tests to analyse the influence of integrating 'other origins', but no marked difference has been found. Thus, all firms are integrated for analysis. The researcher is aware and tried to avoid the potential risks of using far too many variables to address the core questions of the research. Therefore, the questionnaires targeted not too many questions (variables) as otherwise this would complexity the results and eventually even "dilute" key issues, as some of the variables might measure different aspects of a same underlying variable.

For situations such as these, (exploratory) factor analysis is most useful. In factor analysis the different assumption with regard to the communalities is reflected in a different correlation matrix as compared to the one used in principal component analysis. Factor analysis attempts to bring inter-correlated variables together under more general, underlying variables. More specifically, the goal of factor analysis is to explain the variance in the observed variables in terms of underlying latent factors; thus, factor analysis offers not only the possibility of gaining a clear view of the data, but also the possibility of using the output in subsequent analyses (Habing, 2003).

There are a number of statistical strategies that can be employed in the quantitative method. No one may deny that the generation of robust analysis results depends on adoption of an appropriate strategy among the various available approaches. The appropriate analysis strategy may be derived from research questions and objectives which represent what we want to know (de Vaus, 1990: 121). One of the conventional techniques to examine the cause-effect relationship between a dependent variable and several independent variables is multiple regression analysis. For the regression analysis, the Statistical Package for the Social Sciences (SPSS) is used, as it offers extensive data-handling capabilities and numerous statistical analysis routines. SPSS is useful to draw visually the relation between these multiple variables, to analyse the correlation and some values estimated statistically, and to interpret the meaning of the results. When the data are appropriate, it is possible to create a correlation matrix by calculating the correlations between each pair of variables. However, there are also many possible regression approaches to identifying the relationship

between variables. Among those analytical approaches, simultaneous and stepwise regressions are used to develop a multi-dimensional sustainability model, whereas logistic regression is used to identify factors assisting organisations to develop their sustainability policies and practices.

Together with the regression approaches, some other analysis strategies are simultaneously employed for a couple of reasons. These are exploratory factor analysis and multivariate analysis, structural equation modelling (SEM) and confirmatory factor analysis (CFA). All these techniques are explained in later sections.

6.11. Factor Loading - EFA (Exploratory Factor Analysis)

With reference to the results provided in appendix 4.5, it is indicated that out of 34 components only 11 components have able to attain the *Eigen value* score more than 1. Therefore the data were subjected to hypothesis testing by employing 73 independent samples. The basic purpose of factor analysis or principal component analysis is to reduce the number of variables to a particular set of components. This was earlier act as latent or unobserved variable. The primary advantage of the EFA is to reduce the sample representation in the concise form which is sufficient enough to describe the relationship and variances across the data set.

Principal component analysis (PCA) is executed to extract the major components from all the 28 variables. During PCA the factor loading is assessed on the basis of the individual value of the variable. All values < 0.5 are discarded during EFA. With reference to the table 4.5 (see appendix 4.5), total 34 variables are extracted. Whereas 11 variables are deemed possible to find adequate significance. A total of 6 significant constructs are identified which have yielded strongly loaded components. It is evident from the result that there are total of 5 independent components which have emerged, that can be labelled as [*Economical (C1): Social (C2): Environmental (C3): Sustainability adoption Rationale (C4): and Stakeholder's sustainability (C5)*]. The result indicates that almost all the variables has delivered significant scores during EFA. The latent variable was the constructs (C6) Multidimensional policy and (C7) sustainability practices.

- **Eigen value** - Eigen values are the variances of the principal components. Because we conducted our principal components analysis of the correlation matrix, the variables are standardised, which means that the each variable has a variance of 1, and the total variance is equal to the number of variables used in the analysis, in this case, 34.
- **Proportion** - This is the proportion of the total variance that each factor accounts for. For example, $0.1449 = 4.7817 / 34$.
- **Cumulative** - This is the sum of the proportion column. For example, $0.2620 = 0.1449 + 0.1171$.

6.12 Multivariate analysis

6.12.1 Multiple Regression model

It is quite worthy to organise a multiple regression analysis to evaluate the cause - effect relationship from the result of the CPA by substituting the component score from the original response (not shown here). Due to the inherent correlation between the original data and individual response score it was possible to execute a multiple regression analysis. Data representation in table 4.5 (see appendix 4.5) is the derived component score from the preceding PCA analysis. A reference to the Model-1, Y (Multi-dimensional sustainability policy) acts as an endogenous variable or response variable. R^2 (Coefficient of determination) is 0.722019 with p value less than 0.05 indicates that 72 % of the endogenous variable can be explained by all the constructs (variables identified in the study).

The regression equation line mentioned below represents the relative impact of each individual construct on multi-dimensional sustainability policy. The major components that are unearthed after EFA are C1, C2, C3, C4 and C5.

$$Y (\text{Multidimensional sustainability policy}) = 9.32493 + 0.64222 \cdot (\text{Soc}) + 0.37854 \cdot (\text{Eco}) + 0.67941 \cdot (\text{Env}) + 0.68255 \cdot (\text{Sustnab}) - 0.06543 \cdot (\text{Stakeholders}) + U_i$$

The unexplained variation part remains to be (U_i) which indicates that almost 28% cannot be explained by the selected constructs.

According to the equation, the respective beta coefficients of social (0.64222, $p = 0.04022 < 0.05$), Environmental (0.67941, $p = 0.04191 < 0.05$), and sustainability rationale (0.68255, $p = 0.01260 < 0.05$) are significant as compared to the economic sustainability dimension. The unexplained variation part (28%) signifies that additional factor could improve the utility of the regression model. Therefore the scope of step regression analysis instead of the non-recursive model cannot be ruled out.

6.12.2. ANOVA (Analysis of Variance)

With reference to the table in the appendix 4.5, the variance across as well as within the sub-group is not constant. The *F-test* result [$F(5, 3), 0.987382, p=0.039732 < 0.05$], indicates that variance across the group is not constant. Therefore the response across different sub-group differs significantly. Higher value of coefficient of determination creates a possibility of correlation among the independent variables. The VIF (variance inflation factor) of all the constructs value more than 1 (not shown here) indicates that there is a possibility of correlation can be ruled out. In fact even if exist that can be ignored during the policy making process.

6.12.3. Research Model

The research model is designed below in which two sets of relationship are investigated. There is a cause-effect relationship among the exogenous and endogenous variables represented by each individual construct.

There are two sets of relationships among the various sustainability dimensions, presented in the research model. Among these five constructs, are additional 28 variables, based on which the following hypothesis are designed which will be evaluated in the next chapter. Although the traditional multivariate analysis demands a bit larger sample (greater than 100), this unfortunately was not feasible in the context of the present research. Nevertheless, the author is confident that still the method is adapted to analyse the scope of a region and sector specific framework for implementation of the proposed multi-dimensional sustainability policy in service sector organizations in the GCC countries.

The relationship that mediated through the intervening variables basically emerges from the PCA analysis. There are different ways to categorise the multidimensional sustainability policy.

Most of the cases the research undergoes for academic purpose used this SEM approach for analysing the non- experimental survey data. Moreover, with the help of SEM approach, the researcher has used:

- Latent variables with several indicators to avoid measurement error.
- Confirmatory factor analysis to construct validity of measurement
- Structural equation model in order to test complicated casual models.
- SEM with full information maximum likelihood in order to handle missing data efficiently.

Based on the research model, the following six hypothesis were set: H1: Economic dimension has no impact on the multidimensional sustainability policy, H2: Social dimension has no impact on the multidimensional sustainability policy, H3: Environmental dimension has no impact on the multidimensional sustainability policy, H4: Sustainability rationales have no impact on the multidimensional sustainability policy, H5: Stakeholders have a positive influence on the multidimensional sustainability policy, and H6: Multidimensional policy has a certain impact on the different components of the multidimensional sustainability practices. This is summarized in Figure 6.1.

H1: *Economic dimension has no impact on the multidimensional sustainability policy*

The null hypothesis is rejected because the $p < 0.05$ (p less than 0.05) indicates that the variables under the economic dimension have factor loading greater than 0.7 and coefficient of beta (0.37854, $p = 0.00063$). Therefore it can be inferred that economic dimension has a certain positive impact of the multi-dimensional sustainability policy.

H2: *Social dimension has no impact on the multidimensional sustainability policy*

The null hypothesis is rejected because the $p < 0.05$ (p less than 0.05) which indicates that the variables under the economic dimension have factor loading greater than 0.65 and coefficient of beta (0.64222, $p = 0.04022 < 0.05$). Therefore

it can be inferred that economic dimension has a certain positive impact of the multi-dimensional sustainability policy.

H3: *Environmental dimension has no impact on the multidimensional sustainability policy*

The null hypothesis is rejected as the $p < 0.05$ (p less than 0.05), which indicates that the variables under the economic dimension have factor loading greater than 0.5 and coefficient of beta (0.67941, $p = 0.04191 < 0.05$) has a certain positive impact on the sustainability policy dimension. Therefore on the basis of the results it can be interpreted that economic dimension has a certain positive impact of the multi-dimensional sustainability policy.

H4: *Sustainability rationales have no impact on the multidimensional sustainability policy*

The null hypothesis is rejected because the $p < 0.05$ (p less than 0.05) which indicates that the variables under the economic dimension have factor loading greater than 0.7 and coefficient of beta (0.68255, $p = 0.01260 < 0.05$). Therefore it can be inferred that sustainability rationales (0.05) particularly have a positive impact on the multi-dimensional sustainability policy.

H5: *Stakeholders have a positive influence on the multidimensional sustainability policy*

The null hypothesis is rejected because the $p < 0.05$ (p less than 0.05) which indicates that the variables under the stakeholder's sustainability have factor loading greater than 0.7 and coefficient of beta (-0.06543, $p = 0.02546 < 0.05$). Therefore, it can be inferred that stakeholders (0.05) have a certain negative impact on the multi-dimensional sustainability policy.

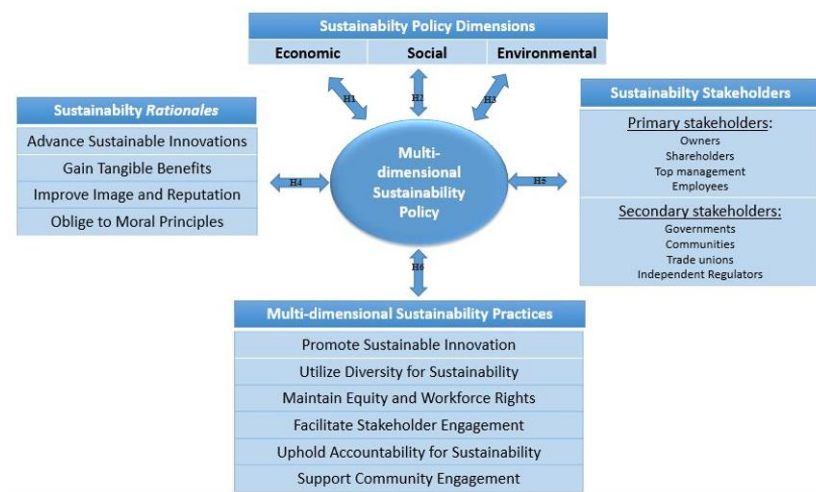
H6: *Multidimensional policy has a certain impact on the different components of the multidimensional sustainability practices.*

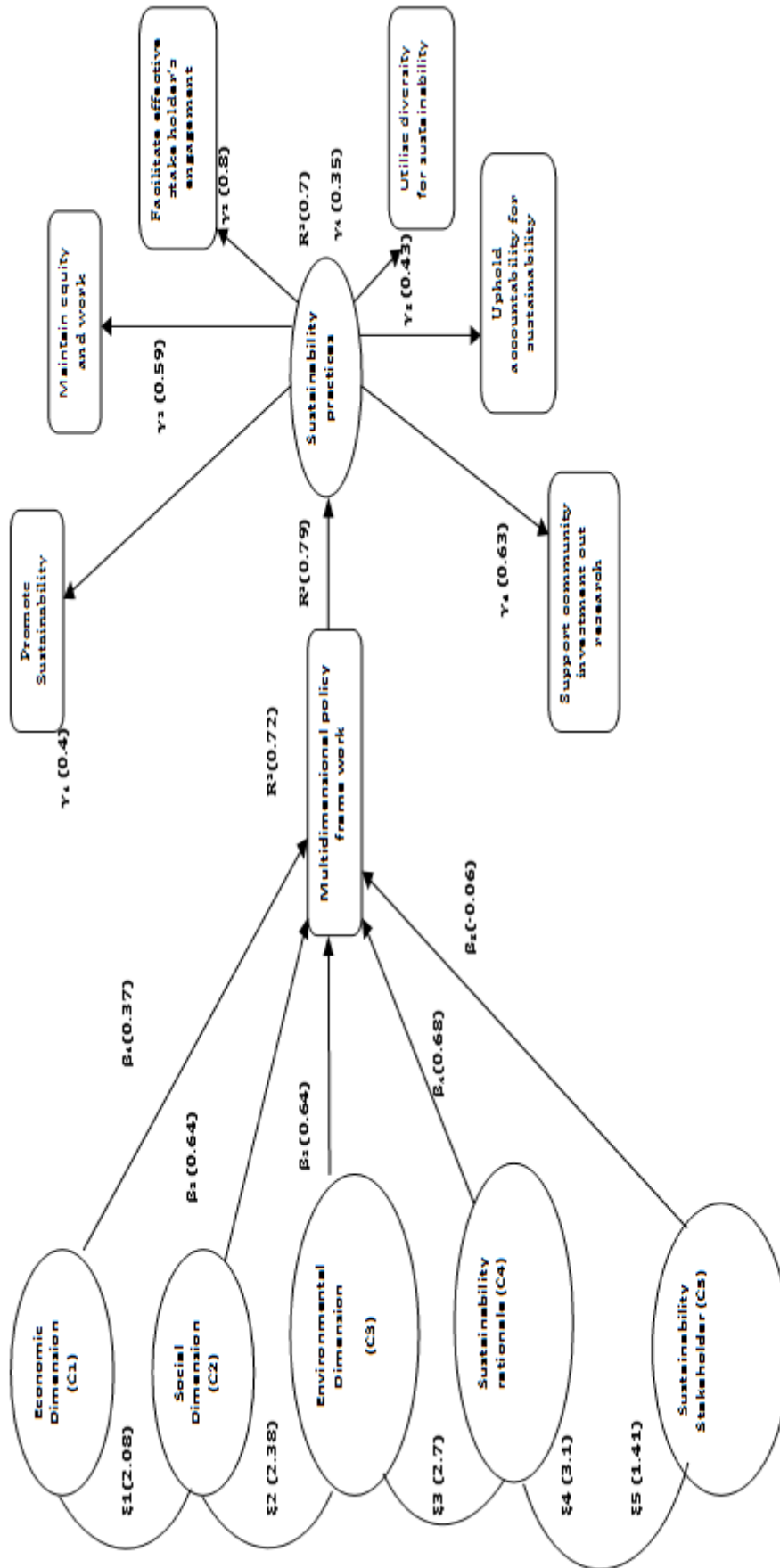
The traditional approach has certain loopholes which can be overcome with the help of the use of latent variable 'structural equation modelling'. The results which are responsible for the close examination of the mediating process undergo a comprehensive approach. Unlike traditional Structural Equation Modelling (SEM), it not only finds out the effectiveness of the intervention but at the same time understands the reason behind it. Analysis of the results allows the researcher to undergo effective instructional treatments by refining the interventions. By

using the SEM approach, Multidimensional policy framework (latent variable) and modelling the procedures allows for the estimation of both the random and correlated random errors. In the present case another reason of selecting the SEM approach was this process provides more accurate estimates and ignores a large part of the measurement error of the dependent variables which might increase the chances of the type - II error.

The diagram presented on the next page (Figure 6.2.) depicts the Structural equation modelling as a Path diagram. The basic advantages of the traditional approach (MANOVA, MANCOVA) in this process are to estimate and remove both the random and correlated measurements. Further this allows examining the entire mediating process. This process reduces measurement error of the dependent variable and rectifies it to the maximum extent. Further SEM can test the factors (C1, C2, C3, C4 etc.) that hypothesise the mediation influences. However in the present research, the researcher had addressed the important issue before going to the alternative procedures. First, to estimate the causal relation among the constructs, a set of correlated data with a solid theoretical base is required to evaluate it from the predictive directions. It can be interpreted from the SEM path diagram, that out of 32 variables (refer to the table 5.38, where the 32 variables were reduced to 11 variables). Variables resulted in a factor loading less than 0.5 are discarded. The Eigen value score is (greater than 1) only on these 11 variables, the cumulative variance is almost greater than 78 percent (see appendix 4.5)

Figure 6.1. The proposed framework highlighting the six hypothesis (H1 to H6)





Path diagram-Structural Equation Modeling

6.13. Structural Equation Modelling and Confirmatory factor analysis

The background of confirmatory factor analysis (CFA) explains that it is more backed by the theory. Therefore the researcher has planned an analysis which is driven by the objective and attempted to find out the relationship between the observed and the unobserved variables. During the CFA analysis researcher proposed a hypothesised model to estimate the population covariance matrix among the observed and unobserved variables (MacCallum *et al.*, 2006). Later, this is compared with the observed covariance matrix. In the present study, the researcher has attempted to minimise the gap between the estimated and the observed matrices. In spite of arranging the multiple regression and CFA, SEM is used because it is more of a confirmatory technique and can also be used as exploratory purposes.

The reason of choosing an SEM can also be illustrated as a comparison to CFA; SEM enhances and extends the relationship among the latent variables (McIntosh, 2006). Apart from “*measurement*” and “*structural*” there are two other terms are associated with the SEM: Exogenous and Endogenous variable. Unlike multiple regression models; here the exogenous can be defined as independent variables and the endogenous as the dependent variables. In the present study, there are a few variables that belong to endogenous construct and few of the variables remain as observed and unobserved. In the SEM approach, exogenous variables are those constructed that exert an influence on other constructs and specifically not influenced by any other factor in the quantitative framework. In the SEM path diagram, which is considered as an endogenous, variables are normally influenced either by an exogenous or by decision variables in the framework.

The SEM measurement model (see figure 5.37) presented in this research is employed CFA among the observed variables and among the latent constructs in the hypothesised model (mentioned in chapter four). The reason for selecting the CFA in the present research is to demonstrate the reliability test of the observed variables. The role of path diagram is to test the theoretical framework. All analysis is executed by using SAS, and strata12 (Hau and Wen, 2004). The most authentic method to justify the path diagram analysis is to fit the MLE (maximum likelihood estimation) on the basis of the covariance matrix.

6.13.1. Goodness of Fit indices of structural equation model

** p<0.05 , at the 5 % level of significance

Model Specification	χ^2	p value	TLI	CFI	RMSEA
Original Model 1 (df=128)	673.2	0.03**	0.756	0.848	0.346
Model 2 (df=54)	345.23	0.03**	0.826	0.918	0.343
Model 3 (df=42)	235.2	0.01***	0.952	0.941	0.154
Final, accepted model (df=26)	112.24	0.01***	0.966	0.968	0.087

***p<0.01, at 1 % level of significance

Table 6.39 Goodness of Fit Table (Source: Computed data, SAS output file)

Covariance's analysis

			Estimate	S.E.	C.R.	P
SR	<-->	EP	0.433	0.071	6.131	0.003
SR	<-->	SP	0.093	0.033	2.847	0.004
SR	<-->	ENP	0.188	0.044	4.262	0.006
SR	<-->	SS	0.065	0.032	2.047	0.041
SR	<-->	PI	0.141	0.043	3.313	0.043
SR	<-->	EW	0.078	0.026	3.001	0.003
SR	<-->	SE	0.081	0.043	2.03	0.01
SR	<-->	UD	0.123	0.045	2.008	0.003
SR	<-->	UA	0.231	0.049	4.852	0.015
SR	<-->	SCI	0.088	0.044	3.015	0.141
EP	<-->	SP	0.422	0.029	1.083	0.487
EP	<-->	ENP	0.359	0.056	2.113	0.556
EP	<-->	SS	0.09	0.03	4.203	0.31
EP	<-->	PI	0.095	0.043	3.319	0.01
EP	<-->	EW	0.082	0.029	3.3	0.521
EP	<-->	SE	0.03	0.041	3.055	0.713
EP	<-->	UD	0.073	0.049	3.111	0.12
EP	<-->	UA	0.049	0.193	3.001	0.002
EP	<-->	SCI	0.203	0.135	3.005	0.146
SP	<-->	ENP	0.111	0.248	4.001	0.03
SP	<-->	SS	0.305	0.04	3.055	0.009
SP	<-->	PI	0.068	0.035	5.001	0.1
SP	<-->	EW	0.051	0.53	1.998	0.005
SP	<-->	SE	0.053	0.079	4.098	0.001
SP	<-->	UD	0.088	0.035	3.99	0.023
SP	<-->	UA	0.023	0.03	3.95	0.053
SP	<-->	SCI	0.033	0.059	5.102	0.09
ENP	<-->	SS	0.039	0.054	3.953	0.005
ENP	<-->	PI	0.099	0.036	4.103	0.12

ENP	<-->	EW	0.036	0.0193	2.331	0.009
ENP	<-->	SE	0.082	0.623	3.465	0.007
ENP	<-->	UD	0.093	0.194	4.3	0.601
ENP	<-->	UA	0.077	0.531	3.966	0.07
ENP	<-->	SCI	0.097	0.308	5	0.091
SS	<-->	PI	0.063	0.33	5.3	0.091
SS	<-->	EW	0.095	0.8	6.23	0.088
SS	<-->	SE	0.093	0.053	4.039	0.096
SS	<-->	UD	0.077	0.051	3.73	0.003
SS	<-->	UA	0.093	0.053	3.94	0.007
SS	<-->	SCI	0.063	0.049	4.071	0.013
PI	<-->	EW	0.023	0.096	3.091	0.006
PI	<-->	SE	0.096	0.061	4.001	0.197
PI	<-->	UD	0.041	0.096	3.331	0.004
PI	<-->	UA	0.097	0.056	4.006	0.094
PI	<-->	SCI	0.036	0.41	1.965	0.040
EW	<-->	SE	0.099	0.044	2.3	0.346
EW	<-->	UD	0.085	0.043	3.55	0.093
EW	<-->	UA	0.088	0.073	1.089	0.008
EW	<-->	SCI	0.074	0.096	4.034	0.055
SE	<-->	UD	0.098	0.046	0.085	0.007
SE	<-->	UA	0.063	0.047	6.01	0.941
SE	<-->	SCI	0.053	0.063	3.15	0.063
UD	<-->	UA	0.099	0.067	4.34	0.009
UD	<-->	SCI	0.096	0.087	3.04	0.001
UA	<-->	SCI	0.018	0.07	1.04	0.001

The overall covariance showed the positive results and all possible covariance among independent and dependent variables in proposed model. The “P” value of all results indicated that is positive impact of independent variables (sustainability ration, economic policies, social policies, environmental policies and sustainability for shareholder) on dependent variables. The standard error of all covariance results is less than 1 which is showed the positive indication. The overall results of above tables support the rejection of the null hypothesis

The researcher has tested various models (see table 6.39). The chi-square test statistic mentioned in the table 6.39 determines the test of the null hypothesis. These ultimately determine whether the covariance matrix mentioned within the specified framework structure fit into the dataset or not. Three additional goodness of fit-indices are also depicted – TLI (Tucker Lewis index), CFI (comparative fit index) and RMSEA (Root mean square error of approximation). The value of TLI and CFI should be more than

0.95 and RMSEA should be between 0.08 or lower to establish the model fitness (Bagozzi and Phillips, 2006). According to the result mentioned in table 5.49 at $df = 26$, $p = 0.01$, the accepted model indicates the proposed model initially on figure 1. In the theoretical model (see figure 3), fitness is not adequate as the chi-square distribution value at ($df = 26$, $p = 0.01$) is statistically significant. Therefore null hypothesis (H_6) is rejected. McDonald and Ho (2002) pointed out that the gradual decrease of the fit indices indicates that the theoretical model can be improved. Therefore the proposed model is rejected and the new model is developed that effectively identify the ways to model fitness. Such process of modification in the model improves fitness of the model and validates the result.

McQuitty (2004) discussed that there are lots of indexes that are popular and used frequently to judge and justify the fitness of the model. Akaike (2005) supported that some of the common fit indices are Normed Fit Index (NFI), Non-Normed Fit Index (NNFI, also known as TLI), Incremental Fit Index (IFI), Comparative Fit Index (CFI), and root mean square error of approximation (RMSEA).

6.14. Quantitative Analysis Conclusions

The quantitative data analysis has revealed that the three sustainability dimensions are recognised to be most important in the development of sustainability policies for service sector organisations in the GCC countries: the social dimension ranks first, while the economic and environmental dimensions are ranked second and third respectively. Despite the recognition of the social dimension in developing the sustainability policies, economic dimension has taken the lead focus followed by social and environmental dimensions in these policies.

The existence of the economic dimension in sustainability policies for the service sector has been strengthened through investments in education and training. These investments are recognised as a first priority in the policies of the service organisations followed by the development of production and service infrastructure, and finally, the maintenance of natural capital through the efficient use of renewable and non-renewable resources.

Three main social aspects exist in the sustainability policies of the service sector organisations in the GCC countries. These aspects are ranked according to their importance from high to low and are accountability, transparency and trust, and gender equality and equal opportunities,

Waste control through waste reduction, recycling and disposal, have dominated the environmental dimension in sustainability policies for the service sector. Another aspect represented by reducing emission to air, water and soil has taken very low attention in the development of these policies.

The quantitative data analysis has identified four factors as valid rationales in the adoption of sustainability policies. These factors are, ranked according to their importance from high to low, gaining tangible benefits, enhancing images and brand reputation, fulfilling moral obligations, and advancing sustainability innovations. Employees have dominated the list of primary sustainability stakeholders, while owners, shareholders, top management as well as suppliers and customers have been ranked low for their ineffective role in the development of sustainability policies.

The list of secondary stakeholders of sustainability policies has continued trade and labour unions, local communities, environmentalists and scientists, and government, ranked according to their influence on the development of sustainability policies from high to low. The quantitative data analysis has proved that the six sustainability practices suggested are common and perceived as a priority for the service sector organisations in GCC countries. The practices, ranked according to their priority from high to low are: supporting community development, adopting accountability for sustainability, managing effective communication with the wide range of stakeholders, promoting sustainability innovations, maintaining equity and workforce rights, and utilising diversity for sustainability.

While the quantitative analysis shows that economic dimension has taken the lead focus followed by social and environmental dimensions in developing sustainability policies, qualitative data analysis has shown the slightly different ranking for the dimensions putting the environmental dimension in the lead. Considering the sample size of quantitative and qualitative data, we believe that the result of quantitative data analysis is more accurate in revealing the reality.

CHAPTER SEVEN: QUALITATIVE DATA ANALYSIS

Abstract

This chapter draws from the research approach detailed in the methodology, and from the proposed framework, to outline, analyses and present the major qualitative findings. The data of this part which is collected using three selected case studies from the service sector of the GCC countries is going to serve two purposes: the first is to provide a representative example of some of the best sustainability policies and practices in place in selected cases within the service sector; the second is to examine and validate the proposed multi-dimensional sustainability framework and in particular the substance of the main constructs of the framework as described in Chapter five.

The qualitative data of this chapter have been collected using documentation analysis and semi-structured interviews and presented for the three selected case studies in the previously mentioned two sections, so as to reflect the main parts of the proposed framework. The collected data are classified and analysed according to the framework sections and themes as were detailed in Chapter five. The first section covers the data required for the validation of the aspects and factors, which determine the development of multi-dimensional sustainability policy in service sector organisations. The second section covers the data required for the validation of the proposed list of sustainability practices in the service sector. A summary discussion of the key points and conclusions drawn from the analysis of these cases, and how these may be reflected in the proposed framework is included at the end of this Chapter.

7.1. Brief considerations regarding the selection of the case studies

This chapter outlines, analyses, and presents the major findings collected using three specifically selected case studies from the service sector of the GCC countries.

This qualitative research and findings serve two purposes:

- i. The first is to provide a representative example of some of the best sustainability policies and practices in place in selected cases within the service sector;
- ii. The second is to examine and validate the proposed multi-dimensional sustainability framework and in particular the substance of the main constructs of the framework as described in Chapter five.

The collected data are classified and analysed according to the framework sections and themes as were also detailed in Chapter five:

- The first section covers the data required for the validation of the aspects and factors, which determine the development of multi-dimensional sustainability policy in service sector organisations;
- The second section covers the data required for the validation of the proposed list of sustainability practices in the service sector.

Considering the criteria for selecting the suitable case study defined in chapter five as presented in Table 5.3, the following sections outline, analyse, and present the findings of the empirical data collected for this case study using documentations analysis and semi-structured interviews for each of the three selected case studies. As detailed in Chapters four (methodology) and five (the proposed framework), and taking into consideration the three fundamental sustainability dimensions (*i.e.* economic, social and environmental), the framework incorporates three other quadrants, as depicted in Figure 5.1:

- Sustainability rationales (focusing particularly on innovation, tangible benefits, image and reputation and moral principles);
- Stakeholders (comprising primary and secondary stakeholders);
- Sustainability practices (leveraging the ways in which the company promotes sustainable innovations, maintains equity and workforce rights, upholds accountability for sustainability, facilitates effective stakeholder engagement, supports community investment and outreach, and utilizes diversity for sustainability).

The analysis of these data also contributed to re-evaluate and shape the proposed framework. Using these fifteen parameters to analyse each of the selected companies, the researcher aims to get a clear picture of how it is possible to utilise the strengths and overcome the existing limitations for implementing sustainability across the service sector organizations in the region.

For each case, the following eighteen sections with sub-sections will be considered:

1. Characterization of the company:

1. a. The company profile

- 1.b.The company’s overall sustainability engagement
- 2. Economic sustainability dimension**
- 3. Social dimension**
- 4. Environmental dimension**
- 5. The company’s sustainability rationales:**
 - 5.a. Sustainable innovation
 - 5.b.Tangible benefits
 - 5.c.Organization’s image and reputation
 - 5.d.Moral principles
- 6. The company’s Sustainability stakeholders**
- 7. The company’s Sustainability practices:**
 - 7.a. Promotion of sustainable innovation
 - 7.b.Equity and workforce rights
 - 7.c.Accountability
 - 7.d.Effective stakeholder engagement
 - 7.e.Support community investment and outreach
 - 7.f.Utilize diversity for sustainability

In the following pages, the analysis of each of the three selected case studies will thus be presented. The selected companies will be referred to as “SRS”, “SSE” and “IRS” (in what regards Case studies one, two and three, respectively) for confidentiality reasons.

7.2. GCC Service Sector Case Study One: “SRS”

The first of the leading companies of the service sector in GCC countries selected to validate the proposed framework is a logistics, domestic distribution, transportation and freight forwarding services company with headquarters in one of the Gulf countries. It will be referred to as “SRS” for confidentiality reasons.

7.2.1. Characterization of the company

7.2.1.a. Company Profile

SRS, whose headquartered in one of the Gulf countries is known for its logistics, domestic distribution, transportation and freight forwarding services, according to an article published in The Economist 2009 , has increased its network for express delivery to warehousing and data storage.

The SRS' main target is to serve the Gulf countries and the Middle East and fill the gap left in the last century. In order to serve this purpose, SRS has established offices in more than 353 locations in 60 countries, and it has employed a staff of more than 12,300 people around the globe as stated in their Annual Report 2011. The company has claimed that it is progressing healthier each year and according to the Financial Report 2011, there is an increase of 16% in revenues, reaching USD 701 million, while having its net profit of USD 55 million, which is 4% more than the previous year.

The Stanford Social Innovation (SSI) Review (2010) has stated that while SRS is providing its existing services harmoniously, it also has not ignored the expansion of the business, and it has opted for two new routes: first by the traditional method of re-investing in its previous operations, and the second involves more strong tactics by merging and acquiring worldwide companies to expand its network and customer base. Due to this approach, where major companies of the world have been affected by the global recession, rising oil prices and political instability in the Arab regions, SRS is still managing to invest a large amount in Greenfield operations in the new markets and maintaining a healthy balance sheet of USD 82 million as published in their Q1 Financial Statement of 2012. It has been indicated by the SRS Sustainability Report 2010 that the firm has a fair distribution of its policy in all of the three dimensions i.e. Economic, Social and Environmental, and it makes it stand out from its peers. The report also shows that the company has been engaged in regular open and honest dialogues with their stakeholders, which helps the company to adopt sustainability as a strategic investment.

Table 7.1. summarizes the company's profile:

Case Study Features	Description
Name	SRS
Sector	Service Sector
Company Products	Logistics Transportation Freight Forwarding Warehousing Domestic and International Express Delivery E-Commerce Solutions
Company Size	59 Offices worldwide, Headquarter in the Gulf A staff of 12,300 people Revenue: USD 701 Million Profit: USD 55 Million Market Value: USD 750 Million

Table 7.1.SRS Company profile

7.2.1.b. Sustainability Policy Dimensions of SRS

The following sections present and analyse the sustainability policy of SRS, reflecting on three main sustainability dimensions: economic, social and environmental.

Table 7.2. gives an overview of the analysis findings regarding the sustainability policy dimensions of SRS.

SRS Sustainability Dimensions	The Existence of Dimension	Description
Economic Dimension	Medium Existence	Developing logistics for particular needs called purpose build facilities to control wastage of resources Outsourcing facilities used to minimise the capital investments Opening new franchises and establishing partnerships to innovate SRS business model
Social Dimension	Medium Existence	Considering the investments in human resource development as a top priority to ensure sustainable growth Empowering employees, promoting them, and involving them in developing the company strategies and operations Investing in education and skills development by opening up training institutions for SRS employees, harbouring local talent, running leadership courses and affiliating with the world's educational institutes. Investing in many local community projects and opening up new football stadiums in the Gulf regions
Environmental Dimension	High Existence	Using scientific methods to ensure minimising impacts of the company activities on the environment and maintain greater energy efficiency Engaging in programs for ISO 14001 certification Getting the (Leadership in Energy and Environmental Design) LEED certification

Table 7.2. Outline of the Sustainability Policy Dimensions of SRS

7.2.2. Economic Dimension of SRS Sustainability Policy

SRS Sustainability Report 2011 has indicated that the company has valued its stakeholders for the huge success of their economic sustainability policy. It claims that the stakeholders' engagement including customers, communities, shareholders and business partners, in the development of economic sustainability policy, is a strategic decision. The market opportunities for the SRS are huge for further growth as its infrastructure compared to its peers is very strong and is yet to be tested if the customer demands increase in the future. In order to ensure the optimum utilisation of resources, the company is developing logistics for particular needs called purpose build facilities and they believe that this is an important method to control wastage of resources. In this regard outsourcing facilities are also used when they can be used to minimise the capital investments. The company has not only decided to continue their investments, but also

increase them to improve their technology and Information management infrastructure, communication mediums, and the quality of customer services. According to SRS Press Statement (2011), the investments of the company have grown in the fields that improve operational efficiency and reduce costs of business. Also, as stated in the Annual Press Release about sustainable growth of the business (2011), the company not only focused on merging and acquiring its position in the new markets, but also on opening more franchise partners to innovate its business model.

7.2.3. Social Dimension of SRS Sustainability Policy

The SRS Sustainability Reports 2008-2012 have revealed that the company has prioritised their social sustainability activities and considered their investment in human resource development as a top priority to ensure sustainable growth. A BSR Report (2010) has argued that the SRS' most important value is their belief in the company employees and considering them as the true asset of the company. Moreover, the reports have shown that the company has invested in developing programs to empower their employees, promoting them, and involving them in developing the company's strategies and operations. The Annual Report of SRS 2010 argues that the company has heavily invested in human capital by rigorous employee training programs, opening up training institutions for its employees, harbouring local talent, running leadership courses and affiliating with the world's educational institutes and universities.

BSR (2010) has criticised the human resource management system of SRS and acknowledged that the system puts a sort of stress on the people responsible for coaching and development rather than performance management. On the other hand, Harvard Business Review (2009) admires the human resource management system of SRS for creating a culture of knowledge management in the company for its employees. At the annual conference 2011, the SRS' Chairman has emphasised on the role of the company's social investment, specifically in community youth educational programs, through not only learning but sports and art as well. While these social activities develop ties with the social community through the universal fondness of sportsmanship, they also promote the value of diversity and the changing face of the global workforce.

According to the company's Annual Press Release 2009, the SRS business model is based on creating a culture for its employees to get a motivated and relaxed

environment. SRS Annual Report 2011- describes that the company has invested in many local community projects and opened up new football stadiums in the Gulf regions. A recent report by UNICEF (2011) acknowledges that SRS has been very active in world social activities. It further describes that the company has not only donated generously but also provided logistic support to many Gulf and the Middle East countries during the past recession periods. In July 2011, an article published on SRS' website shows that company has been investing on the poor students around the Gulf and the Middle East region. They have been organising various career building workshops and seminars. INSEAD business school and the University of the Geneva have praised the company's humanitarian efforts, especially across the boundaries.

7.2.4. Environmental Dimension of SRS Sustainability Policy

SRS Sustainability Report 2011 shows that the company seeks to allow a value for environmental responsibilities, and consider them as a core of their policy and operations plan, which has helped the company to be a leader in the field of innovative sustainability solutions. The BSR Report (2010) acknowledges that SRS is highly serious about its environmental sustainability policy. It has been proved through the company's resource management schemes, which monitor and regulate the energy consumption of the company by using scientific methods to ensure minimum impacts on the environment and maintain greater energy efficiency. SRS places great emphasis towards the reduction of environmental impacts is very effective and gaining more momentum. It is supported by the company's extreme efforts to get LEED (Leadership in Energy and Environmental Design) certification and their use of biodegradable plastic in envelopes, and engaged in program for ISO 14001 certification and they have speeded their efforts to reduce the carbon emission through many ways. In December 2011, a SRS Sustainability Report has explained that the company has managed to release the first transparent and comprehensive review for emissions.

7.2.5. SRS Sustainability Rationales

According to World Trade Organisation (WTO) (2012), policy makers around the globe have become more conscious about the impacts of their policies on the environment, community welfare and workers' rights and responsibilities towards stakeholders, and they place a great importance to have partners around the globe who perform in a responsible way. According to the Sustainability Report 2012 of the case under study, the company has clearly set their policy priorities, putting at the top of the priority list

the target to become first carbon neutral transportation and logistics company on the globe. The following sections will present and discuss the general basis of sustainability strategies of SRS and identify the main issues that motivate them to engage in sustainability practices. Table 7.3. provides an overview of ‘SRS’ sustainability rationales to adopt sustainability policy and engage in sustainability practices.

SRS Sustainability Rationales	The Influence of Rationales	Description
Advance Sustainability Innovations	Medium Effective Influence	Developing knowledgeable workforce Improvement in customer relationship management Investing in entrepreneurs to re-engineer old products and create new ones
Gain Tangible Benefits	High Effective Influence	Efficient resource utilisation by reducing fuel consumption Developing ICTs capabilities to cut costs and improve service quality including the reduction in paper consumption
Brand Reputation	Medium Effective Influence	Attract the best talent in the market who shares the same vision of the company Setting an example of sustainability reporting in the region by publishing their annual sustainability reports Adopting very high quality standards in health and safety
Oblige to Moral Principles	High Effective Influence	Transparent reporting through publishing their financial and non-financial information Community development particularly through helping the under-privileged parts of the society Enhancing the environment through the voluntary adoption of the Greenhouse Gas (GHG) protocol used by the World Business Council for Sustainability Development (WBCSD) Expanding their market to cover the urban market Investment in youth and entrepreneurship program

Table 7.3. SRS Rationales to Adopt Sustainability Policy and to Engage in Sustainability Practices

7.2.5.a. Advance Sustainability Innovations

SRS has argued in their Press Release 2006 that they are the first company to innovate the idea of sustainability in the Gulf region. According to SRS Sustainability Report 2008, the company has indicated that their innovative program has to be aligned with their sustainability policy to achieve the sustainability leadership in the market. The collected data shows that the top management of SRS believes that advance sustainability innovation is one of the main rationales of their policies, as they manage to benefit from these innovations in developing their human resources and improve their customer relationship management system. In one of the interviews with the SRS Sustainability Manager in March 2012, when he was asked by the researcher about the role of advancing in sustainability innovation in the development of their policies he

replied: “We believe that our sustainability innovation program is a vital part of our policy and this program is an added value to our products and services.”

When he was asked about the main areas which benefit from the SRS sustainability innovation program, he stated: “Our emphasis in SRS over innovation has held us to build a knowledgeable workforce rather than employees. Furthermore, we now have an improved customer-relation through our new approach driven by innovation.” BSR (2010) reports that consumers are not just looking at the competing variables like fair pricing of products and high quality services, they also want to feel good about what they are purchasing. The company’s Sustainability Report 2009 suggests that SRS has used its innovative policy of investing in entrepreneurs to re-engineer old products and create new ones to position themselves as the leading sustainability practice firm.

At the Annual Conference with the shareholders (2008), SRS has explained that the redesign of older products may seem costly at first view but also an important investment over the long term as a leaner and greener product will also mean cost savings as well as innovation in the marketplace.

7.2.5.b. Gain Tangible Benefits

The sustainability framework in chapter three has proposed gain tangible benefit as one of the important rationales for the development of sustainability policy in an organisation. The list of the tangible benefits includes: increased productivity, lower employee turnover, higher revenues, cost savings and access to new business opportunities. The collected data through document analysis shows that SRS has launched their Sustainability Corporate Strategy in 2006 to gain the logistic market share and set up a vision of becoming 5th largest logistic company in the world. In addition to these benefits, the company’s reports (2006) state that their sustainability policy target is to earn the international sustainability ranking.

In the Annual Report 2010 SRS claims that it has saved 24% fuel consumption and in 2009 the company has also adopted an internal automation system, placed restrictions on printing and increased use of intranet for internal communication to reduce the paper consumption by 72 tons. INSEAD Business School (2011) reports that it is a massive achievement for an organisation to save 24% within three years whose main cost is fuel and transportation.

The statistics presented in the Annual Report 2011 have revealed that the company has achieved a 10% increase in their revenues. The statistics also show that this increase is attributed mainly due to the efficient resource utilisation by reducing fuel and paper consumption.

The influence of the tangible benefits of the development of SRS policy has been stressed by SRS top management. In an interview with the current Non-Executive Director of SRS, when he was asked by the researcher in February 2012 about the influence of gain tangible benefits (e.g. Profit maximisation) on the decision of SRS to adopt a sustainability policy, he stated: “We have maintained outstanding growth, integrity and business profitability in the last five years through sustainability, even during the Gulf and the Middle East turmoil, registering a 25% growth in annual profits in 2010. I strongly believe that financial results and sustainability are intertwined.”

The perspective of the SRS Non-Executive Director was supported by the Senior Financial Advisor of the company, when he was asked the same question, he answered: “During the turmoil and crisis in the Gulf and the Middle East when shares of other companies are tumbling, we have managed to master the challenges ahead. Our sustainability policy gave us the capability to report a 21 percent increase in our profit for 2008, and allow us to maintain stable growth.”

7.2.5.c. Organisation Image and Reputation

The document analysis shows that improving SRS image and reputation was one of the important rationales to adopt sustainability policies. In the Sustainability Report 2009, the company has explained its goal to adopt the sustainability policy as a competitive advantage and source of brand differentiation. In this regard the company has managed to launch few initiatives aiming to develop such brand differentiation. One of these initiatives has been reported in the SRS Sustainability Report 2009 that the company has adopted very high standard regulations in managing health and safety of their staff and customers in order to strengthen their brand and reputation in the market.

The analysis of the same report has revealed that the company has managed to get many benefits through this rationale; one of these benefits is the use of the company’s image and reputation, which is developed through their sustainability profile to attract the best talent in the International market who shares the same visions of the company.

Another initiative has been reported in the SRS Sustainability Report 2008 that the company has planned to be a sustainability leader by setting an example for the other companies in sustainability reporting. According to the same report, SRS stands A+ in Global Reporting Initiative (GRI) after a significant improvement from GRI rating B+ in 2006. The analysis of the data collected through the semi-structured interviews has revealed similar conclusions of the document analysis. In an interview with the Sustainability Manager of SRS conducted by the researcher in March 2012, when he was asked about the influence of the rationale of improving organisation's image and reputation on the decision of SRS to adopt a sustainability policy, he stated: "We proudly present ourselves as a leading sustainability brand in the Gulf and the Middle East; we are attracting the best talent and partners due to our flexible sustainability and CSR policy. We had out-performed global high companies with an overall 80% satisfaction score from our employees. It indicates our company culture, corporate strategic model and most importantly our brand image."

7.2.5.d. Oblige to Moral Principles

The moral obligation is another important rationale for SRS to adopt sustainability policy and involve in sustainability practices. This can be seen in many aspects of their policy and practices, including: their decision to publish their financial and non-financial information, their efforts in community development, particularly helping the under-privileged parts of the society, and their initiatives in enhancing the environment of GCC countries by decreasing Greenhouse Gas (GHG) emissions. Furthermore, the company has tried to focus on the sustainability activities driven initially by moral obligation but linked directly to their core business. These activities include: expanding their market to cover the urban market and their investment in youth and entrepreneurship program.

The data collected through document analysis (SRS Reports, 2010) reveals that SRS has succeeded in producing their first integrated sustainability performance report, which combines financial and non-financial information. In another report (2008), SRS argues that their commitment to the community and their efforts to find a new way towards helping the under-privileged parts of the society is a long term commitment and has not been affected during the global economic crisis. The same report shows that the company has helped more than 100,000 families through different support programs.

The Annual Report of SRS 2011 suggests that the company has set the target to become carbon neutral by 2015 and to achieve this they are upgrading all of their premises to be LEED certified. In an interview with Sustainability Manager of SRS in March 2012, when he was asked about the influence of the moral obligation towards SRS environment policy, he replied: “We have shown our seriousness and moral obligation with the effect on the environment by voluntarily adopting the Greenhouse Gas (GHG) protocol used by the World Business Council for Sustainability Development (WBCSD). We accurately calculate our carbon footprint by using this framework. In 2010 our carbon footprint has been reduced around 20 percent by adopting sustainable business practices.”

SRS is arguing that they are trying to take sustainability initiatives driven by moral obligation away from pure social activities and charity work, which are dominating other companies' activities, and try to link them to the company's core business. According to the Sustainability Report 2008, the company has great commitment to address the problems of urban markets in which they operate especially in the areas of air pollution, road safety and congestion and noise impact. All these issues not only create pollution but also have financial impacts on the society so SRS has initiated the sustainable cities program and through a number of measures to create a better environment which is healthy, vibrant, clean and safe. In the Annual Report 2011 SRS has reported that they have invested 1% of their profit in 2010 on educational, entrepreneurial and youth empowerment programs across the Gulf and the Middle East. The data collected through semi-structured interviews have revealed a similar result. In an interview with the Regional Manager of SRS in March 2012, when he was asked about the influence of the moral obligation rationale of their development of sustainability policy, he stated: “It is our moral duty and an obligation on us to ensure the long-term viability of our community. Our corporate model is built on education, youth empowerment and entrepreneurship. All of our efforts and operations are surrounded to the development sustainable and prosperous society.”

7.2.6. SRS' Sustainability Stakeholders

SRS has argued (SRS Annual Reports; 2010, 2011) that they consider their stakeholders as partners, and it has been reflected in the company's commitment to transparency and long-term engagement with a broad spectrum of stakeholders as a vital element in their sustainability strategy. The collected data show that SRS engagement with their

stakeholders through an open and ongoing dialogue is helping the company to better understand the stakeholder's views and identify issues of concern and challenges and address them effectively. Furthermore SRS has facilitated the incorporation of stakeholders' views in the decision making process to achieve the optimal solutions that are most likely to succeed. Based on a thorough review of the collected data through the semi-structured interviews and the analysis of SRS documents presented in appendix 6.1, the table 7.4 (below) summarises the list of SRS stakeholders and identifies whether they play primary or secondary role in the development of sustainability policy and practices of the company. The table also provides the techniques and communication channel, which has been established between SRS and their stakeholders. It further identifies the priorities of each of them, and addresses the rationales which drive the stakeholders in their involvement.

SRS Sustainability Stakeholders	Stakeholder Role	Description
Owners and Shareholders	Primary Role	<p>The company is facilitating effective communication through multi-channel i.e. annual general meetings, quarterly earnings reports, online section for 'Investors Relations', and direct contact through the investor relations office.</p> <p>SRS has identified and prioritised owner and shareholders needs and concerns. These include: above average return on investments, assurance of effective and efficient governance, and high integrity and transparency.</p> <p>This group of stakeholders is mainly driven by the rationales of gain tangible benefit and the improvement of SRS image and reputation.</p>
Top Management	Primary Role	<p>SRS has established effective communication within the top management team as well as between the top management team and other stakeholders. The activities in this regard include: annual leaders' conferences and regional meetings.</p> <p>SRS top management has managed to reconcile the needs and concerns of the company stakeholders and incorporate them in the company strategies and practices.</p> <p>This group of stakeholders is mainly driven by all the rationales and their priorities are as follows: to gain tangible benefit, improve SRS image and reputation, make advance sustainability innovations and oblige to moral principle.</p>
Employees	Primary Role	<p>SRS has facilitated effective communication through multi-channel i.e., different type of meetings (operational meetings, functional meetings, etc.), internal surveys, employee social events and online communications.</p> <p>SRS has identified and prioritised employees' needs and concerns. These include: skills improvement through internal training, executive education and workshops, maintaining a healthy work environment, and job security and safety.</p> <p>This group of stakeholders is mainly driven by obligation to moral principles and advancing sustainability innovations.</p>
Customers	Primary Role	<p>SRS has facilitated effective communication through multi-channel i.e. online communication forums, contact centres and customer service surveys.</p>

		SRS has identified and prioritised customers' needs and concerns. These include: providing high quality and customised services that cater to customers' needs and delivering cost-effective solutions that offer competitive value for money. This group of stakeholders is mainly driven by improving SRS image and reputation and advancing sustainability innovations.
Governments	Secondary Role	SRS has facilitated effective communication, ongoing negotiations, transactions and service provision. SRS has identified and prioritised governments' needs and concerns. These include: the company's obligation towards regulation and government standards and preservation of ethical values This group of stakeholders is mainly driven by obligation to moral principle and advancing sustainability innovations.
Communities	Secondary Role	SRS has facilitated effective communication through: direct and indirect feedback from local communities, participation and investment in community events and focus groups to address specific community issues. SRS has identified and prioritised community's needs and concerns. These include: Job creation, local hiring and disaster response and noise management. This group of stakeholders is mainly driven by obligation to moral principle and improve SRS image and reputation.
Environmentalists	Secondary Role	SRS has facilitated effective communication through: ongoing communication with NGOs to proactively respond to any concerns or inquiries, and through collaboration with institutions and networks with a focus on the environment. SRS has identified and prioritised environmental issues and concerns. These include: increased environmental awareness, carbon foot-print reduction, green building operation and regulatory compliance. This group of stakeholders is mainly driven by obligation to moral principle and advancing sustainability innovations.

Table 7.4. The List of SRS Stakeholders and Their Roles in the Development of Sustainability Policy and Practices

7.2.7. SRS' Sustainability Practices

The main sustainability practices, which have to be adopted by an organisation include: promoting sustainability innovations, maintaining equity and workforce rights, facilitate effective stakeholders' engagement, encouraging external reporting, upholding accountability for organisation activities, and supporting community investment and outreach. The aim of the following sections is to provide a list of the SRS sustainability practices, and address the motivation behind each practice in order to map them to the rationales of SRS sustainability policy.

Table 7.5. outlines the main sustainability practices of SRS.

SRS Sustainability Practices	The Priority of the Practice	Description

Promote Sustainability Innovations	Low Priority Practice	Introducing an innovation index to measure the degree of innovation Developing their ICT infrastructure and the deployment of intranet network to reduce paper consumption. Using the biodegradable plastic in envelopes to protect the environment
Maintain Equity and Workforce Rights	Low Priority Practice	Introducing two performance evaluations every year for the fair distribution of benefits Adopting equal opportunity in SRS recruitment Starting training programs to protect labour and human rights
Uphold Accountability for Organisation Activities	Medium Priority Practice	Presenting the company Carbon Footprint Report Allowing free access for employees, suppliers, shareholders and partners to the company Intranet network Deploying a series of standards such as: AccountAbility1000 (AA1000) and Social Accountability framework (SA8000)
Facilitate Effective Stakeholder Engagement	Medium Priority Practice	Organising multi-stake holding engagement sessions to keep their stakeholders on board for the firm sustainability practices Developing a mechanism to incorporate stakeholders' views in decision making process
Community Investment and Outreach	Medium Priority Practice	Distributing their investment among the different regions equally to have identical developments Using their core business competencies within transport services into disasters and chronic emergency Delivering affordable and customised services that meet the need of different areas whether urban or rural
Utilise Diversity for Sustainability	Low Priority Practice	Utilising diversity to develop and open new market by acquiring existing companies Managing the balance between the need of skilled people and maintaining the GCC culture

Table 7.5. Outline of the Main SRS Sustainability Practices

7.2.7.a. Promote Sustainability Innovations

The data collected from SRS show that promoting sustainability innovation practices is an essential part in the economic and environmental activities of the company. The data also reveal that the top management of SRS is behind the company decision to adopt promoting sustainability innovation practice. The company's Annual Report 2009 reveals that SRS considers sustainability innovations as the heart of its core business. The same report explains that SRS has introduced an innovation index in order to facilitate the innovation based sustainable practices. This index helps to measure the degree of innovation and its linkage with sustainability practices.

The examples of SRS innovative practices, which aim to gain both economic and environment revenue are shown in the company's efforts for developing their ICT infrastructure and the deployment of intranet network to reduce paper consumption. Another example of the company's efforts in this regard is their investment in

developing and using the biodegradable plastic in envelopes. The third example, which reveals the company's commitment towards promoting sustainability innovations, is the development of new models to reduce the traffic impact. According to the Press Release 2010, SRS has managed to control their carbon effect by using new models to reduce the traffic impact; it has contributed to their environmental policy to achieve zero-carbon shipments.

7.2.7.b. Maintain Equity and Workforce Rights

The data analysis reveals that maintaining equity and workforce rights has been a part of the sustainability practices of SRS. Examining the company's structure, statistics and operational activities reveals that the company's staffs consist of 54% local staff and 46% expats. The examination also shows that the company has a special human resource department. This department ensures that the employees get minimum two performance evaluations every year and the promotions are through the merit system.

The data analysis shows that SRS is going beyond complying with government policy to maintain equity and workforce rights. In an interview with the SRS Regional Director on April 2012, when he was asked about the role of government in formulating the company equity and workforce rights, he stated: "We have gone beyond the government requirements over the equity and workforce rights; we proudly claim that we are one of the diversified companies in the Gulf which had women leaders in the senior and the middle management. We had almost 600 women who had key positions in the company at the end of 2011."

SRS has expressed in its Sustainability Report 2009 that it is in their policy not to discriminate on the basis of disability, personal circumstances, marital status, health, colour, nationality, ethnicity, religion or gender. The company has expressed in an annual report (2011) that they are proud of their employee diversity practices by having 80 different nationalities in the firm. The report also states that currently 15% of their workforce consists of female staff.

The collected data show that SRS is trying to reconcile the international equal employment opportunity rules with the economic and social context of the Gulf Region in dealing with their employees. The company has published in their policy that it is starting major training programs to protect labour and human rights. In the Annual Report 2011, it claims that it has spent a minimum of 20 hours on each employee

training. According to United Nations Global Compact (UNGC) 2007, SRS is a part of the anti-bribery, human rights and anti-corruption group. According to the company's recent survey (2010), employees have given it 80% satisfaction score as an ethical and equal opportunity employer. Moreover, the annual report (2009) states that the SRS is part of the global compliance to be part of human and workforce rights organisations.

7.2.7.c. Uphold Accountability for Organisation activities

According to the data analysis of the Annual Report (2011) SRS is trying to uphold the accountability of their sustainability practices. In this regard, SRS has presented its first Carbon Footprint Report in 2011. It has been stated in the same report that the company had created a framework to hold itself accountable through auditing, ethics, social accounting and reporting. These claims have been supported by the data on semi-structured interview. In an interview with the SRS HR manager on April 2012, when he was asked about the SRS initiatives to uphold accountability of the company practices, he replied: *“We had created a whistle blowing mechanism in our company where employees, suppliers, shareholders and partners can access our Intranet network. We develop this policy to ensure identifying the discrepancies, emphasise our commitment to transparency and to protect our employees and hence promptly deal with any unethical business practices.”*

The examination of the collected data has revealed that the main stakeholders for these practices are: GCC Governments through their accountability regulation and standards, non government organisation through their international accountability regulation and standards and the company customers through their demand of accountability. In examining the rationales behind the SRS decision to uphold accountability for sustainability practice, the collected data (Annual Report 2010), has revealed that the obligation to moral principles and enhancing the company's image and reputation are behind these practices. With regards to the SRS utilisation of accountability standards, the collected data reveals that SRS has managed to deploy a series of standards such as: AccountAbility1000 (AA1000) and Social Accountability (SA8000) framework.

The Annual Report 2011 shows that SRS is using International standards to ensure the maximum accountability for the implementation of sustainable practices. The same report describes that they had adopted, AccountAbility1000 (AA1000), a standardised way to improve the organisation sustainability performance, along with a sophisticated

tracking system for complaints, a baseline performance system. SRS had also adopted a Social Accountability (SA8000) framework. This is a universal standard adopted voluntarily by the companies, to certify and audit practices not only of their own production but also of their vendors and the suppliers.

7.2.7.d. Facilitate Effective Stakeholder Engagement

The collected data show that SRS has recognised the importance of effective communication to ensure the success of the stakeholders' engagement. It has been stated in the SRS' Annual Report 2011 that the company does not only aim to maintain an effective medium of facilitation with its stakeholders, but it has also gone a step ahead to standardise it by using international standard of AA1000 to continuously evaluate the quality of engagement.

The collected data show that SRS has considered its employees, shareholders, and customers as their primary stakeholders and addressed their concerns and interests. In this regard, SRS is providing wide training programs to develop the human force of the company and make sure that they are satisfied and get the maximum benefits they desire. According to the Sustainability Report 2010, employee satisfaction index has been developed to address all gaps in benefits. In an interview with the researcher in April 2012, the Customer Relationship Manager (CRM) explained the stakeholder engagement strategy of the company and their approach in resolving the key challenges in implementing the strategy and said: "To handle the key sustainability challenges we consider stakeholder engagement at the heart of the sustainability policy. It allows us to respond, understand and work with the stakeholders to rectify their concerns. We are the only company in the Gulf who half yearly organise multi-stake holding engagement sessions to keep our stakeholders on board for our firm's sustainability practices."

7.2.7.e. Support Community investment and outreach

Support community investments and outreach are another sustainability practices adopted by SRS. The analysis of the SRS Annual Report 2009 shows that the company is committed to this sustainability practice and trying to develop a new model for their investments, which links these investments to the company's core business and make them more beneficial for the Gulf communities than charitable donations. The new model is aiming to increase the scale, reach, and impact of SRS community

investments. It can be achieved through the use of SRS core business competencies within transport services into disasters and chronic emergency, and through the delivery of affordable and customised services that meet the need of different areas whether they are urban or rural.

Moral obligations and the enhancement of SRS brand reputation are the main motivations behind the community investments in SRS. The collected data shows that SRS has distributed their investment among the different regions equally to have identical developments. The analysis of collected data (SRS Annual Report: 2008; 2009) also reveals that the company has invested 2.58% of its pre-tax profit into the community initiatives. Football stadiums, local university affiliations, helping disable children programs are some of the adopted practices.

7.2.7.f. Utilise Diversity for Sustainability

While SRS is expanding their business and opening new market around the world utilising diversity for sustainability is becoming priorities in the agenda of SRS top management and essential part of SRS sustainability practices. The examination of the SRS document has revealed that the company has more than 60 offices around the world. Some of these offices are opened through acquiring existing companies which are normally employed local workforce and becoming part of the SRS community. Considering the high level of expat workers in all GCC countries and their impact on the culture of the region, SRS has recognised the importance to keep the balance between the local and expats in their workforce. The analysis of documents has revealed that the company is trying to employ as much as they can from local without compromising on the skills needed to maintain their competitive advantage.

In an interview with the Regional HR Manager of SRS in April 2012, when he was asked about the capacity of SRS to manage diversity for sustainability, he stated: “As we are an international player in our business, managing diversity is not an optional choice for us; it is becoming a must to sustain our business. Therefore, we had utilised our strong diversity practices to enable us to develop new base for a sustainable business in all the markets around the world.”

7.2.8. SRS Case Study Highlights

The SRS case study is aimed at satisfying a base concept or methodology by comparing the case subject to the case objective. Moving in tandem with the research our objective was to conduct a case study in which we were to analyse the subject organisation, SRS, in light of the proposed framework. To summarise the case study we first laid out the ingredients involved in Multi-Dimensional Sustainability policy development. The three major inputs to the policy development present themselves to us: Sustainability Policy dimensions, Sustainability rationales and sustainability stakeholders. Moving in a stepwise procession we propagated our study by first observing the policy dimensions of SRS. Three dimensions were focused on, namely Economic, Social and Environmental. Of the economic dimension we find that the company is developing Purpose-Build Facilities, which is believed to be most important towards resource conservation in wastage control. As such outsourcing is also employed sparingly where it helps in minimizing capital investments. The company reports a healthy financial growth accompanied by continuous technological, communications and service improvement. It has been concluded and stated by the reviews that the company has not only shown steady growth but has also withstood its ground in the face of the recession. In the social dimension the company has given top priority to social activities and HR development for the assurance of sustainable growth. Although critique has been filed against the SRS HR system for stressing the coaching and development department in place of the performance management, the cons are more or less neutralised by the pros provided by the SRS HR system for developing a Knowledge management culture in the company. Essentially the company aims to develop a relaxed and motivational environment for the employees and the surrounding society. The social activities are also being held in esteem by UNICEF, INSEAD Business School and The University of Geneva. Even in the Environmental dimension the company has not failed to propagate its development of policies. This policy followed has involved acquiring multiple environmental certifications and a comprehensive and transparent emissions review.

Next in our study we observe the Sustainability Rationales which also indicate the interrelations of the policy dimensions. In the company's sustainability report of 2012 the top priority has been given to making SRS the first Carbon-Neutral logistics and transport company of the globe. The data collection indicates that the company is the first in the GCC region that has put forth the concept to innovate sustainability and that the management is firm in their belief that the advancement and innovation of

sustainability is one of the major rationales of the company policies, as these innovations assist in developing HR, improving Customer relations management and give added value to products (tangible and intangible). Innovation to sustainability includes also the development of new products and re-engineering of older ones to better suit both the customers and the environment.

Gain tangible benefits have been nominated as an important rationale in the development of a company's sustainability policy. These benefits include increased productivity, low employee turnover, higher revenues, capital savings and access to greater business opportunities. To this end, SRS launched its Sustainability corporate strategy in 2006, according to which the company aims to be the 5th largest logistics company in the world, as well as gain greater logistics market share and an international sustainability ranking. Statistics such as a 10% increase in revenues and a 24% downsize on fuel consumption indicates the effective resource utilisation of the company. For a company any form of benefit from a strategy is welcome and any strategy that shows the prospect of benefits is welcomed by organisations. Proving this point the SRS top management has placed due stress on the development of sustainability policies that influences increase in gain of tangible benefits. This particular point had its authenticity augmented by the statement from the current Non-Executive Director of SRS.

The success of an organisation is heavily dependent and can be gauged by its image and repute amongst its peers in the market and the general public. A good image and repute not only ensures a stable and ever increasing customer base but also attracts valuable, high achieving and talented workforce. In its report the company indicated that it intends to implement sustainability policies as means for developing a competitive advantage and provide a brand differentiation source. One of the initiatives taken to raise their image and repute was the setup of high standard regulations for safety and health management of SRS's staff and customers.

The final rationale indicated by the framework was the moral obligations. In one aspect this principle is thoroughly intertwined with the image and respect rationale, paying due respect and implementation of the moral obligations improves the company's social standing. Furthermore the company decided to use moral obligation as a motivational factor. The initiatives from moral obligations towards pure social activities and charity

work are being channelled so as to properly link the charity dominated activities to the company's core business. In their report of 2011 the company indicated that they invested 1 % of 2010's profit on various educational, entrepreneurial and youth empowerment programs.

The due involvement of stakeholders in any organisation is a vital cog in the organisational clockwork. If a company is unable to satisfy the demands and expectations of its involved stakeholders it will be unable to function properly and it cannot be deemed as a successful enterprise. SRS has reported that it considers the stakeholders its essential partners and has always considered their opinions as valuable and believes in encompassing their views and opinions into the decision making process. The review of the company clearly showed that the company does not have a narrow minded view on who is a stakeholder and who is not. The company gives due importance to both primary and secondary stakeholders. Proper communication channels have been setup and initiatives to discover the expectations and opinions of these stakeholders have been put in place.

The collected data indicated that SRS has deemed sustainability innovation practices as an integral part in its economic and environmental activities, to the point that in its report it was also labelled as the heart of its core business. The innovations can be seen in the company's reduction of paperwork usage and improvement of its ICT infrastructure. The company has also started usage of biodegradable plastics for its envelopes.

The company has maintained a thorough and stringent equity system in its HR department. Merit is the only path for promotion and stringent evaluations are employed to ensure justified merit. The company has taken profound measures to ensure that labour and human rights are upheld, with emphasis on non-discrimination policies. An 80% satisfaction score from the employees deemed the company as an ethical and equal opportunity employer.

The company reported in 2011 that it is trying to have it held accountable for their sustainability practices. To this end an accountability framework is created in which the company is held accountable through auditing, ethics, social accounting and reporting.

Doing so the company allows itself to be probed internally and externally thereby having any and all its discrepancies notified and countered.

In addition to the three practices noted above the company has also instilled the facilitation of stakeholder engagement, support to community investment and outreach as well as the utility of sustainability diversity. The company believes in the importance of its stakeholders and the value their involvement in the company holds, thusly meeting international standards in facilitating its stakeholders. The three dimensions of sustainability are validated through the interview process but also quantitative data that suggests a similar view of the value of economic, social and environment in terms of choices. It is seen that the organisation takes powerful steps toward developing corporate strategies that are defined by social responsibility making SRS a firm that values its environment and people.

A firm like SRS has strong conservative value systems in place that look to stakeholders to remain firm when it comes to decision-making. Allowing sustainable dimensions to remain balanced within the firm's sphere of keeping it in alignment with its vision for value and moral beliefs, while this may allow for economic success, it may not fully allow social issues to be explored in a way that allows SRS to remain a strong brand for all stakeholders, mostly the consumers.

In-depth reflection upon the three dimensions of sustainability, specific rationales, and policies or strategies used for the firm called SRS reaches many possible conclusions can be called. These are centred upon the common core of practicing policies that directly impact the firm's stakeholders in terms of strengthening further sustainable innovation, knowledge sharing, equality, leadership management of stakeholders for effective operations, and setting standards for accountability and controlled investment activities to serve the greater good of the community. The firm uses sustainability as a tool to invigorate its people to remain stakeholders and accountable in their behaviours. Seeing these relationships, how sustainability actions can lead to innovative processes and stakeholders taking ownership of the processes, in terms of accountability and giving back to the community remains strong validation of the framework.

7.3. GCC Service Sector Case Study Two: “SSE”

Based on the criteria of selecting case studies presented, the second company is selected from the service sector, which is considered according to The Economist as one of the leading companies in the GCC countries. However, for confidential reasons the company’s real name is not disclosed. Instead the company has been named as SSE. The following sections outline, analyse and present the findings of the empirical data collected for this case study using documentation analysis and semi-structured interviews.

7.3.1. Characterization of the company

7.3.1.a. Company Profile:

SSE is one the prime national airlines in Gulf countries and is a renowned airline around the globe. The company provides wide career opportunities for the aspirants. Khaleej Times (2007) has opined that the airlines have faced unprecedented expansion double digit growth each year that the competitors can only envy. The company’s profile is summarized in Table 7.6.

Case Study Features	Descriptions
Name	SSE
Sector	Service Sector
Company Products	Passenger transportation Inbound and outbound passenger transportation Infrastructure improvements Cargo air transportations
Company Size	Revenue USD 4.1 Billion Net Profit USD 14 Million Market Value USD 6. 1 Billion Staff of 20000 people, 14000 direct employees. Headquarters in one of the Gulf State.

Table 7.6. SSE: Company Profile

The company has experienced global network and expansion of over 120 destinations, covering Europe, Middle East, South Asia, Asia Pacific, North America and South America. It has a modern fleet of over 110 passengers and cargo aircrafts. It is one of the prime companies operating in the service sector of the Gulf countries, that carries over 18 million travellers worldwide. According to an article published in the International Journal of Innovation and Sustainable Development (2011), the airlines have grown at quite a fast speed, attracting more than 30% passengers than the previous year. For its contribution to the service sector of the Gulf countries, the airlines have received a five star rating from Skytrax. According to the Annual Report 2011, the

company has provided employment to 20000 people among which 14000 are direct employees of the concern. According to the company's Press Release 2007, SSE has reaffirmed that it believes in growth through sustainable ways and hence it works together with the narrower as well as the broader group of stakeholders to achieve this objective. In a company's mission statement (2004), it is explained that the company follows certain elements of the sustainable growth programme.

The first element is working together. This is the principle in which the employees from different backgrounds are trained so as to minimise the multicultural clashes. Working together principle also caters the government's aim to provide the job to the people. Next principle is giving together, according to which the company runs certain programmes through which the charitable activities of the company can be managed. The third principle is greener together. It is a broader principle in which all the people and parties involved in the business are taken into consideration and then the environmental impacts of the business practices are reviewed and minimised. Last principle is about growing together in which the growth of the company is catered and the 2030 plan is reviewed for this purpose. Hence the company is involved in sustainable business practices through this mean (SSE, Company website).

According to International Air Transport Association 2010, SSE was the first airline to undergo a safety audit in 2003. It has also passed the test during the two-year renewal period in subsequent years. The report further states that the airline has conducted the audit to standardise code sharing. The audit has been aimed to maintain ground and operational safety. It has also been evident in the SSE Annual Report 2011 that the company has a fair distribution of its policy on all the three dimensions: Economic, Social and Environmental. Gulf News (2011) has stated that the airline has strived to lead the charge towards environmental sustainability and corporate social responsibility.

7.3.1.b. Sustainability Policy Dimensions of SSE

It is indicated from the sustainability policy of SSE that the company fairly contributes on all policy dimensions: economic, social and environmental. Table (7.7) shows the sustainability policy dimensions of SSE. Various sustainability policy dimensions undertaken by SSE from economic, environmental and social perspectives have been outlined in the following table (Table 7.7.):

SSE Sustainability Dimensions	The Existence of Dimension	Description
Economic Dimension	High Existence	Investment in production of Liquid Natural Gas to reinvest the profit in a form of created capital for the company, i.e. ATF (Aviation Turbine Fuel). 3% spending of annual company budget on scientific research and employee training Concentrated efforts towards the oil and gas discoveries, to fulfil the biggest expenditure of the company
Social Dimension	Medium Existence	Investing in the GCC orphan foundation to put smiles on children's faces Building a special facility to help children with special needs Active Participator in National Green and Clean GCC Campaign
Environmental Dimension	High Existence	Minimise the traditional way of energy usage by exploring new innovative ways Usage of recycled products to reduce the waste and finding the ways to reduce the water usage Working in partnership with an Aviation Global deal group to prevent harmful emissions

Table 7.7. Outline of the Sustainability Policy Dimensions of SSE

7.3.2. Economic Dimension of SSE Sustainability Policy

The Economist (2010) has reported that SSE has invested heavily in the production of Liquid Natural Gas and allowed the country and itself in reaping its benefits. Gulf Times (2011) affirms that SSE is responsible for maintaining sustainability in oil and natural gas. According to the company's Annual Report 2009, the revenue that it has earned from this sector has been invested in the manufacture of petrochemicals, ATF (aviation turbine fuel).

The Annual Report 2009 states that SSE helps lowering ATF bills, with new fuel efficient engine that helps to curb expenditure and boost the revenues. SSE also supports sustaining its own national oil reserves, thereby preserving natural fossil fuel reserves. SSE Sustainability Report 2010 states that natural gas is an important energy resource as it reduces the carbon emissions by up to 60% while replaces coal in power generation. Gulf News 2010 states that the large energy reserves, combined with the government's liberal yet well-regulated economic strategy, have enabled SSE to become one of the fastest growing airlines in the world.

Annual Sustainability Report (2008) has pointed out that the long term goals of SSE are based on the principals of sustainable economic, social and environmental development. To achieve this aim, SSE has developed a National Development Strategy for the years 2011-16, which is estimated about USD 225 Billion in various projects. Among them

are included solar energy panels that supply electricity to the airport terminals which is a positive step towards renewable energy resources. Green building for air terminals with minimal energy spent is key drivers for its cost cutting strategy. Press Release 2012 states that SSE is preparing for transformation with a new fleet of airlines of 60 Boeing planes.

The Annual Statement 2008 describes that the airline has also pledged to spend an average 3% of the company budget YoY (Year on Year) on scientific research and continuous training for employee development programme. Furthermore, Zawya (2010) has reported that the company has undertaken training programmes for its employees, to cater to the needs of the customers. Customers are provided with information about SSE's sustainable initiatives and achievements in their in-flight airline magazines and invited to give feedback about the services that they are provided during their travel. In an interview with the researcher in June 2012, the Regional Manager of the company stated about the economic sustainability policy: "SSE has realised the importance go beyond the current industry optimum practises for fuel and environmental management in order to ensure a sustainable future for the company." Qatar University 2010 (QU) has reported that SSE has aimed at producing sustainable and affordable bio fuels that do not involve the use of valuable arable land and can be efficiently produced in harsh climatic conditions.

7.3.3. Social Dimension of SSE Sustainability Policy

An external study conducted for SSE by Sustainability Excellence (2012) pointed out that the prime goal of the Social Sustainability Policy is to improve the living standard of its staff and the people. It is evident from the Annual Sustainability Policy 2006 that SSE has undertaken policies and goals for universal sustainability. It has stressed on designing policies to maintain sustainability. SSE has created 'Four Pillar Corporate Social Responsibility Strategy' that involves maintaining the environment, use of sustainable fuel, change management and effective communication with the stakeholders.

According to the Annual Report of the company 2011, it considers itself as an important and integral part of the society and it believes that the business practices affect the communities both negatively and positively. For this reason, the sustainability and the CSR policy of the company is designed to ensure the compliance with the regulations,

mitigation and minimisation of the risks, enhancing the reputation of the company by implementing the best practices in sustainability and CSR.

In an interview with the researcher in June 2012, the Sustainability Manager of the company defines company's social policy as follows: "Social dimension of the company includes four of the stakeholders' engagement which includes the staff, the local community, economy and the global network. The communications are always open in all of these four parts." According to the company's HR policy, SSE provides equal opportunity to each employee and encourages women to pursue a variety of careers in their company. A recent report published by Zawya (2011) also states that the company has introduced itself in the various policies that promote diversity while recruiting. Furthermore, Harvard Business Review (2012) argues that SSE has policies in place to ensure equality of genders, transparency and fair distribution of jobs between nationals and expats. AME Info 2011 states that SSE has taken the help of information technology (IT) to help employees with intellectual disabilities to reach their ultimate potential. Gulf news (2005) has stated that the company along with Reach Out to Asia (ROTA), has stressed on helping the community development projects in Asia with emphasis on providing quality education to underprivileged youths. The company takes great pride in the charity program, as more than 60% of SSE's staff is from the Asian community.

7.3.4. Environmental Dimension of SSE Sustainability Policy

Harvard Business Review 2011 has depicted that fuel and environment management are the major concerns of SSE. However, the Press Release 2012 briefs that the company is wholly committed in improving the environmental performance across its business activities and encourage its partners and members of the wider community to join hands in the effort. According to the Annual Report 2011, the company has adopted highest environmental standards in all operational areas, meeting and exceeding all relevant legislative requirements.

In one of the interviews with the SSE Sustainability Manager in March 2012, when he was asked by the researcher about the environmental policy dimension in their sustainability policy he replied: "We had a strict and strong commercial consent from our shareholders, however, we understand our responsibility towards the environment and we are committed that our operations mitigate the impacts on the environment."

In Annual CSR Report 2011, SSE explains that its environmental policy that they are working on principal to lower its dependency on traditional fuel and concentrate on innovative ways to reduce their usage. They pledge to abide International environment standards legislation, and, ensure to take the measures which track their environmental performance. Sustainability Report 2011 further briefs that the company has even tried to reduce the usage of harmful waste by practicing sustainable policies and practices.

SSE ensures that the firm only utilises sustainable products when it is feasible. It means the proactive use of recycled and FSC (Forest Steward Council) approved products that have a low environmental impact or come from renewable resources. An article published in the Journal of Sustainability (2010) attributes that the company has even adopted environmentally sound transport energy. It has assisted in developing solutions to environmental problems and continually assesses the environmental impact of all its operations. Press Release 2011 states that the company's environmental department looks at ways to reduce the usage of water, paper and other material that reduce waste. SSE Sustainability Report 2009 depicts that the company has joined hands with the Aviation Global Deal Group to develop practical, business-led solutions to contribute to global efforts to address climate change. In an independent review conducted by the Geneva Institute of Corporate Excellence (2012) it is stated that strategies are in place to reduce the emissions in aircraft engines and terminals to go green through construction. It is seeking active public and employee participation in idea generation to reduce pollution both noise and air. The SSE business analysts' team is busy scheduling flights and right aircraft for a specified route so that it can maximise passenger carrying capacity to avoid underutilisation.

7.3.5. SSE Sustainability Rationales

SSE's economic policy is aimed at sustainable production of goods and services within its business operation. However Gulf News (2011) previously reported that the issue of sustainable maintenance was not much of a priority for SSE.

Harvard Business Review (2012) pointed out that sustainable business development involves the application of sustainability principles to business operations. There are forces that drive the sustainability principles and through these actions, strategies towards SSE brand can be elevated within the market group which also influences employees and the public. Through the long term financial, profits goals are reached; initial investment in this domain supports the rationale to adopt sustainability principles.

In the Sustainability Journal (2011), statistics show that the SSE's effort is more economically and environmentally feasible as people become more socially aware of such practices. The Sustainability Policy of SSE 2010 has clearly set their priorities, putting at the top of the priority list, the target to become carbon neutral transportation airline company on the globe. Table 7.8. shows the general basis of sustainability policies of SSE and identifies the main issues that motivate them to engage in sustainability policies.

SSE Sustainability Rationales	The Influence of Rationales	Description
Advance Sustainability Innovations	High Effective Influence	Economically viable sustainable jet bio-fuel production Investing innovative practices to remain compliant with the International Air Transport Operational safety Audit
Gain Tangible Benefits	Medium Effective Influence	Implementing new effective fuel and environmental management system Building up the premium lounge terminal with all the recycled materials and solar panels to reduce the electricity usage Working towards the comprehensive urban development to enhance the company's image in the gulf and Middle East
Brand Reputation	Medium Effective Influence	Positioning to be one of the most environmental friendly airlines Planning future sustainability policy to employ environmental friendly technology and standards to build positive brand perception Planning future sustainability policy to employ environmental friendly technology and standards to build positive brand perception publication of sustainability reports Employing high standard regulation in managing the health and safety of the staff and its customers
Oblige to Moral Principles	Medium Effective Influence	Helping the orphan by creating a special fund for their future education and better living standards Investing in a youth development fund to work towards the knowledge economy and entrepreneurship Major investor in the Reach Out to Asia fund

Table 7.8. SSE Rationales to Adopt Sustainability Policy and to Engage in Sustainability Practices

7.3.5.a. Advance Sustainability Innovations

Arabian News (2012) has reported that SSE, GCC Science & Technology Park and GCC Petroleum have reached an agreement to establish the GCC Advanced Bio fuel for implementing a detailed plan for using bio-mass liquid fuel. The report further points out that the next big hurdle of sustainable innovations of SSE is the scaling up of productions on an economically viable basis. AeroSafety World (2012) reports that SSE has been the first airline in the world to pass the International Air Transport Association Operational Safety Audit with a maximum 100 percent compliance in 2003 and passed the test in the subsequent years as well. In addition the Annual CSR Report 2011 states

that investment in new efficient aircrafts creates a winning situation from both environmental and financial perspectives. It has played an important role towards the company's growth. Annual Report 2011 states that by implementing new flight management system, SSE has saved 18,000 tonnes of fuel. In addition SSE has implemented the latest technology of permagard coating on their fleet, which save 10 million litres of wash water saving every year. In addition SSE is founding member of the bio energy research consortium.

In one of the interviews with the SSE GCC Regional Manager in March 2012, when he was asked by the researcher about the role of advancing in sustainability innovation in the development of their policies, he replied: "SSE and its group companies try to lead the change towards environmental sustainability and corporate social responsibility and SSE's advanced sustainable development policies are aimed at making a serious effort to sustainable future of the airline."

7.3.5.b. Gain Tangible Benefits

According to the Sustainability Report 2011 of SSE, the tangible benefits of SSE are immense. The opinion is that sustainable principles also create long term wealth models and it is the main reason for adopting the SSE as value stream. It also has the benefit of lowering operational costs as a benchmark feature. The Chairman of the company further states that the firm believes in sustainability principles long back and has gradually implemented with the top management backing it up. Its emission compliance with International aviation standards and flying over different nations is among the first. As per the Annual Report of SSE (2011), ordering new aircraft fleets, 111 in total, that cater to short and long haul flights with low noise, emissions and high on fuel efficiency, has improved SSE's operating margins in last 3-4 years.

Sustainability Report 2010 states that by adopting sustainable practices, the company has reduced 5% of its potable water consumption in one of its complexes. In addition company has reduced 5% of energy consumption in its head office complex. Furthermore, the firm has saved 10% volume of waste fill and reduced 10% in company paper consumption and 10% in waste recognition and recycling. Khaleej Times (2011) has reported that to counter external risks and aligning the organisation to accept the change on a gradual basis has led to the enhanced brand name, steady flow of new customers and more recognition in old and new routes for SSE.

In one of the interviews with the SSE Sustainability Director in April 2012, when he was asked by the researcher about the influence of gain tangible benefits on the decision of SSE to adopt a sustainability policy, he stated: “We are one of the few airlines who have made a profit out of adopting the sustainability policy within first 3 years after its implementation. However, the profit that the airlines have gathered is being used for the urban development in the lines of sustainability policy.”

7.3.5.c. Organisational Image and Reputation

The SSE Sustainability Report 2010 explains its goals to adopt the sustainability policy as a competitive advantage and source of brand differentiation. In this regard, the company has undertaken various sustainable practises aimed to develop brand differentiation. According to the Annual Report of SSE (2011) and CSR report, various initiatives can be seen undertaken by the company to build the image and reputation of the company. Khaleej Times (2012) states that the company is involved in providing the innovation loyalty programmes and many other offers, which can be availed to attain the services at affordable prices. According to the company’s website (2011), there are different events which it sponsors all around the world. The website further states that also the company is customer responsive and there are value-added services provided. Hence it is involved in the social activities, which have made the image and reputation of the company strong.

Arabian News (2011) argues that, to build its brand image, SSE has planned future sustainability policy to employ environmental friendly technology and standards to build positive brand perception. The analysis of the document (Appendix 7.2) reveals that the company has adopted product differentiation policy for being the biggest and the best sustainable first class airlines in the Middle East. It has also strived to deliver several other services to its clients like electronic control seats, back-massage etc. As described in the Annual Report 2011, SSE has employed high standard regulation in managing the health and safety of the staff and its customers. The initiative is aimed at building the brand reputation.

In an interview with the Regional Manager of SSE conducted by the researcher in April 2012, when he was asked about the influence of the rationale of improving organisation image and reputation on the decision of SSE to adopt a sustainability policy, he stated: “Winning a first 100% compliant airline is evidence that we take our brand and image

protection seriously. As a result the company has been voted as Airline of the Year in 2011 in the Skytrax Industry Audit and has won public confidence as well. We have a thorough and detailed sustainability policy which makes us distinguished from the other airlines operating from the GCC countries. We believe in the strength of sustainable development that directly or indirectly affects the company's image.”

7.3.5.d. Obligation to Moral Principles

A Sustainability report 2009 suggests that the employees at large in SSE are of diverse origin, and pro-environment friendly groups have been formed to initiate the discussion about the dos and the Don'ts. Harvard Business Review 2011 states that SSE understands that change cannot be instant so the gradual dissemination of information is necessary for building the perception about SSE. Then it expects the employees and the people around it to follow sustainable practices diligently. SSE aims to do its basic homework, start reporting CSR initiatives with the GRI (Global Reporting Initiative) and then show the percentage of improvement. This will set the motion for participation in the Dow Jones Sustainability index with its US operations, and in EU countries. In an interview with the Sustainability Director of the SSE in April, 2012, when he was asked about the influence of the moral obligation towards SRS environment policy, he replied: “We do understand and consider ourselves as an integral and important part of the society. We understand that our actions can have positive or negative impacts. Hence we introduce CSR policy which ensures that we are compliant with all local and international standards. It shows our commitment and moral obligation towards the society.”

7.3.6. SSE Sustainability Stakeholders

According to the Annual Report of SSE 2011, the stakeholders involved with the SSE activities must follow certain protocol that remains within the sustainability policies in accordance with national laws. In order to do this, SSE is committed to ongoing engagements and process management that includes the stakeholders. In this way, the expectations of the stakeholders will be addressed in a way that CSR efforts remain meaningful and relevant.

Based on the review of the SSE documents presented in Appendix 6.2, a list of the stakeholders is summarised, and their role in the development of sustainability policies and practices is identified.

The table below (Table 7.9) provides the techniques and communication that have been established between the company and its stakeholders, to identify the priorities of each and determine their involvement in maintaining sustainability.

SSE Sustainability Stakeholders	Stakeholders' Role	Description
Owners and Shareholders	Primary Role	<p>The airline has undertaken various high level meetings to maintain adequate relations with its investors.</p> <p>SSE has prioritised the owner and shareholder requirements. These include: successful brand reputation, feasible return on investments with the integrity and transparency.</p> <p>This group of stakeholders is aimed at gaining tangible benefit, improving company's image and reputation, making advance sustainability innovations and oblige to moral principles.</p>
Top Management	Primary Role	Gaining tangible benefit, improving IRS image and reputation, making advance sustainability innovations and oblige to moral principle
Employees	Primary Role	<p>The company has involved employees on a regular basis in the sustainability policy and this is done through various means i.e. mass communication in which the staff members are being given the knowledge and company improvisation of the environmental matters.</p> <p>There is a team named green champion team which is formed from the employees and they share their ideas about the environmental practices of the employees.</p> <p>This group of stakeholders is mainly driven by obligation to moral principles and tangible benefits.</p>
Suppliers	Secondary Role	<p>The suppliers have an indirect economic contribution. They tend to maintain and repair and lend the fees and rents of the airport. Advertising, marketing, IT and communications are all part of the suppliers.</p> <p>The company has engaged with the suppliers via various mediums, monthly meetings, product support group etc.</p> <p>This group of stakeholders is interested in gaining tangible benefits and advance sustainability innovations.</p>
Customers	Primary Role	<p>SSE considers the customers as a key stakeholder.</p> <p>The company has taken a CRM (customer relationship management) initiative in 2011 in which the process of communication has been made convenient between the company and the customers.</p> <p>Taking feedback from the customers, providing the services, communicating on the sustainability of the business and giving them information about the processes is a part of communication. This step is undertaken in order to make customers realise their importance.</p> <p>This group of stakeholders is interested in company's moral obligation and brand reputation.</p>
Governments	Secondary Role	<p>SSE has facilitated effective communication by signing the development and sharing agreement (DPSA) with the governments and through the representation of the government in the management committee.</p> <p>SSE has identified and prioritised government needs and concerns. This includes: monitoring and ensuring compliance with DPSA and all state governments.</p> <p>This group of stakeholders is mainly driven by obligation to moral principles and advancing sustainability innovations.</p>
Communities	Secondary Role	<p>SSE has maintained constant contact with the commoners and the public through direct and indirect feedback from local communities and focus groups to address specific community issues.</p> <p>SSE has identified and prioritised community's needs and concerns. These include: National Job creation, local hiring, carbon reduction, and pollution control and noise management.</p> <p>This group of stakeholders is mainly driven by obligation to moral principles and improve SSE image and reputation.</p>

Environmentalists	Secondary Role	The company has always maintained due focus on the environment and tried to undertake various measures to maintain the sustainability. Association with Environmental Policy Group and member of International Air Transport Association Environment Committee are signs of the company's compliance with the environmental standards. This group of stakeholders is interested in advance innovations, moral obligation and brand reputation.
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Table 7.9. The List of SSE Stakeholders and Their Roles in the Development of Sustainability Policy and Practices

7.3.7. SSE Sustainability Practises

It is stated in the Sustainability Report 2008 that SSE is gradually waking up to the business ethics code where brand building and market acquisition is closely linked to the sustainable principles. The agenda to include sustainability in its approach rests solely on top management where the consensus to select the sustainability model is of prime importance.

Table 7.10. outlines the SSE sustainability practices.

SSE Sustainability Practices	The Priority of the Practice	Description
Promote Sustainability Innovations	Low Priority Practice	Using online and SMS ticket verification to reduce the paper consumption Developing their ATF infrastructure in line with other regional airlines to reduce fuel consumption Using the biodegradable plastic in paper cups and napkins to protect the environment
Maintain Equity and Workforce Rights	Low Priority Practice	Developing Existing Staff Gap Analysis to identify the concerns Ensuring to adopt equal opportunity in SSE recruitment across every region it operates Starting training programs to protect labour and human right markets every region it operates
Uphold Accountability for Organisation Activities	Medium Priority Practice	Deploying Carbon credit program to reduce carbon emissions Training employees, suppliers, shareholders and partners in the customer data protection policy Adopting SA8000, and being in the process to implement AA1000, while in US operations it using US GAAP accounting principles along with SOX
Facilitate Effective Stakeholder Engagement	Low Priority Practice	Organising multi-stake holding engagement sessions to keep the stakeholders on board for firm's sustainability practices by using a specialised intranet facility Developing a mechanism to incorporate stakeholders' views in decision making process
Community Investment and Outreach	Medium Priority Practice	Utilising the airline services to take the orphanage children to a 20 min ride across the country Distributing their investment into different Asian funds to support the natural disasters and emergency areas Continuously participating in the different community programs for investment on physical presence basis
Utilise Diversity for Sustainability	Low Priority Practice	Utilising diversity to develop and open new market, current workforce had 123 different nationalities Introducing the diversity benchmark to certify it internal employee development process amongst the industry peers.

Table 7.10. Outline of the Main SSE Sustainability Practices

7.3.7.a. Advance Sustainability Innovations

In line with economic growth, involving all the stakeholders, SSE has chosen to adopt the national policies following National Vision of 2030. SSE Annual Report 2007 states that the company has adopted the US model, in designing the strategy to adopt the sustainability principles in the middle of 2000. In 15 years of operation, SSE has been sharing insights and reports with the GCC countries and the US. From the Annual Report 2011 it is evident that the company is working in-line with its peers from the Gulf region to prepare in adopting the concept of ‘Sustainable Fuels Group’.

In an interview with the researcher in June 2012, the Regional Manager of SSE stated on the question of innovation practices of the company: “We discourage printing of paper within our offices to protect environment. We store and communicate official documents electronically with stakeholders involved in business process. Furthermore we are investing in new aircrafts to reduce the emissions and save money on fuel consumption.”

The collected data reveals that it has done away with disposable paper cups, paper napkins, and has started using biodegradable plastic instead. The ticket confirmation has been facilitated through email and SMS to save paper. It has 111 advanced aircrafts which have phased out old to use lesser fuel, make less noise, and fly more miles. Its active involvement in Gas to Liquids projects will support its environmental initiatives for its own fleet, as well as for the airline industry worldwide. Therefore it affects the airlines, the nation, and GCC countries on the whole to uphold the accountability of sustainability agenda which has been proposed. Its Annual Report 2008 states that adhering to such policies and procedures helps the population to be projected towards a protected agenda for a better sustainable living.

7.3.7.b. Maintain Equity and Workforce Rights

According to Bloomberg 2012, SSE’s pivotal role is in aligning different communities of workforce into a standardised workforce. Its human resources policies and practices are therefore as per international airlines standards, with nuances of Islamic and GCC countries’ legal requirements. According to the Annual Report 2009, SSE is therefore playing an evident role in changing the landscape of workforce by maintaining professional standards and following a rigorous training on sustainability focus. It aims to reiterate the success of the GCC region in financial terms and wants to extend the unprecedented economic boom by adopting sustainability principles and philosophy in their way of work.

In an interview with the researcher in June 2012, the HR Manager stated about the company HR practices: “It supports diversity in the workforce, where recruitment for SSE happens from the Indian subcontinent, East Europe, US and Africa. Therefore, equal employment opportunity for GCC region is being done in accordance with International employment rules.”

The Press Release 2010 states that the International success in the aviation industry is possible by gaining maximum level of customer’s satisfaction. The documentation required for affiliation should be maintained so that it can help in developing efficient sustainability reports. Furthermore, Annual Report 2011 states that the customers need to be answered about health safety policies adopted by airlines so that they can be retained efficiently by the organisation.

7.3.7.c. Uphold Accountability for Organisation Activities

According to the Annual Report 2011, SSE has the whistle blowing policies to detect the irregular practices and promote transparency. Its sustainability policies and practices are reported through press releases to promote accountability of its brand image. Therefore, SSE advises the new joiners in the respective organisational hierarchy that each employee is accountable for the output of the actions. The report further states that in order to promote sustainability, the top management ensures employees to be trained on the topic of dissemination of instructions to airline passengers. As an organisation, SSE has committed itself to reduce its CO₂ emission levels with increasing fleets and routes. This is a global strategy and policy for which it is accountable in corporate circles and ministry of aviation, to airport authorities in cities where it operates. In accounting terms, it has adopted SA8000, and is in the process to implement AA1000, while in US operations it uses US GAAP accounting principles along with SOX. This is in tune with reducing carbon footprint which will account for its entry in carbon trading where carbon credits can be traded in carbon exchange for its financial profits.

7.3.7.d. Facilitate Stakeholder Engagement

Khaleej Time (2009) has reported that SSE has different stakeholders who are integral to the everyday business operations. The Annual Sustainability Report 2011 states that the company clearly communicates with its employees through its intranet email system for company-wide announcements about sustainability action plans, goals and agendas.

The impact of managing people at the airport requires efficient stakeholder management. The stakeholders of SSE are always informed about the regular operations so that a transparent operation is observed.

As per the Sustainability Report 2009, engaging activities like internal airport management, government rules and policies, employees' grievances and financial audit for compliance are effectively handled by the organisation. The report further states that a collaborative approach is adopted by SSE so that impact and outcome of the stakeholder management are positive. Zawya (2011) states that the sustainability issue is effectively handled by senior and middle management that helps in spreading awareness related to the aviation industry. The relationship with other airlines is on a sustainability platform so that carbon reduction goals can be achieved in a phased manner. The role of the organisation towards its customers is effectively handled by applying eco-friendly fuels.

7.3.7.e. Community and Investments

According to the Annual Report 2011, during the financial and non-financial publications, SSE has undertaken the task of bringing fun and joy for orphan children of the country. 'The Oryx Flies Green', the 20 minute flight has taken the children for an entertaining ride across the country. In 2008, the airline has also made a donation to the China Youth Development Fund in an effort to help those affected by China Earthquake. The data collected has highlighted that the company has also been a part of the developmental programme in China. SSE has also donated USD 450,000 in 2008 to Reach Out to Asia, a charity founded in the country to help in the community development programme in Asia.

In an interview with the researcher in April 2012, the Sustainability Director of SSE has stated on the question of community and investment practices: "As an industry leader, we have a special social commitment and moral obligation to support various developmental projects at home as well as abroad." Annual Report 2008 states that the company is involved in various foundations and orphanages to take care of the children. The company has been participating in various awareness programmes and disaster prone areas to renovate the places. The Annual Report 2007 states that the company's reputation has also increased as a result of various community development programmes like ROTA that has ensured primary education to the underprivileged.

The airline has combined with the Shafallah Centre for Children with social needs to promote global awareness of autism. Khaleej times (2008) has pointed out that the company employees have participated in the 9th National Green & Clean GCC Campaign jointly conducted by the Ministry of Municipality and Urban Planning. As part of the initiative, the staffs have undertaken the task of cleaning Beach located far away from one of the Gulf States.

7.3.7.f. Diversity for Sustainability

According to the Sustainability Report 2010, SSE has started training on cultural diversity programs in which they are trying to identify that how can they get benefit out of the diversity. The program has been implemented to get the benefits out of learning from group dynamics, helping to understand different cultures of the countries for successful implementation to penetrate in the world market. The report further states that SSE has 123 different nationalities workforce, and they have used them in the training and communication workshops to enhance the brand image of the company into their respective countries.

Annual Sustainability Report 2010 states that SSE has always tried to be progressive in its stance about sustainability practices to counter the global market competition. SSE's initial approach to sustainability has been of more about cosmetic to brand building but over the years it has woken up to control costs. The next wave of newer thrust of sustainability practices by SSE management has been towards control of aircraft emissions, airport terminals consuming lesser energy and greening of the total process. The report further states that by starting with wealth creation for long term business sustainability, SSE has also achieved the environmental protection and controlling costs. SSE has later on focussed on the people aspect and much wider social aspects further.

Harvard Business Review 2009 states that SSE has been on its way to achieve a series of compliance awards to certify its internal processes against quality benchmark amongst the aviation industry peers. This timely and constant support from the top management for proactive strategising techniques has helped SSE to embark its journey through series of sustainability milestones. Outcomes are positive as it has helped to streamline back end support functions of SSE to cope with emission norms, meet compliance measures, lesser energy consumption resulting in lower energy bills and

higher flying miles. According to the company's Annual Report 2010, SSE has always tried to integrate the local people and train them to fit themselves within their organisation.

7.3.8. SSE Case Study Highlights

What is important here is to see how the proposed framework can be useful to the firm in terms of discovering what sustainable practices work well. To be able to satisfy the framework the three factors, namely policy, rationale and stakeholders, along with the proposed practices are validated. Rating the company practices in regard to the framework will show us what the company needs to improve on and what they are already strong in.

The firm takes into consideration its overall imprint upon the environment with a focus upon how the firm relates to the community and beyond, indicating that the company intends to address the economic dimension in tandem with the environmental dimension and social dimension in play. While it seeks financial success, it also has a deep understanding of how it must give back to the environment. This focus also creates a competitive advantage for them. Understanding social responsibility and outreach with charity and other programs, also creates a positive brand image to the primary stakeholder, the customer. What allows this to work well is the understanding of relationships at a dynamic level because the company knows how to handle competition.

SSE is a business with a well-defined supply chain and quality processes that maintain these activities. This requires clear relationships between stakeholders because this success also relies upon communication of how sustainability works and how the firm benefits from using its principles. The 2011 report from the company clearly illustrates the importance and the standing of the stakeholders in the company. SSE works with its stakeholders in a very professional way following policies laid out in accordance to the national laws. Here it is visible that not only the primary stakeholders are satisfied but the secondary stakeholders, especially the government, have also been given due importance and consideration. This way the framework's stakeholder trench can also be deemed as having been satisfied. The company's choices result in many benefits to itself and its direct environment, taking into account the framework's three dimensions.

Socially speaking as much as leadership reflects the conservative, bureaucratic nature of a business being run from the top down, connections along the chain also serve to create a positive work environment which can reap powerful tangible benefits as well as innovative standards. Deeper understanding of how economic sustainability serves the environment in tangible benefits is shown by the processes to maintain a level of quality of life and fruitful enterprise beyond what is needed by the environment, allowing the firm to give back to the community the excess in the form of charity. Sustainable actions lead to a better environment but also one that uses resources to benefit people who create the setting. Putting people at the core because they work at the firm allows people to reap the benefit of economic status which also directly influences social standards for living.

The amount of energy spent upon establishing human resources and outreach programs to instil a sense of social connection implies that all dimensions carry validity. Still, what really is interesting in terms of case study data is the balance and harmony in terms of activities and quality which remain in line and produce social activities that capture the attention of the customers. But still this is only done with the parameters of what the firm allows. To validate the multi-dimension analysis framework we mean to seek the relationship between social and environmental dimensions by somehow defining the success of the economic dimension since this seems strong in common actions on the part of the stakeholders. There is a strong sense that one cannot exist without the other. The firm bases economic success upon the actions of its people, their knowledge and ability to generate consumer loyalty. This is where the importance of balance comes into play.

What this relationship does is creating standards for sustainability strategies and allows the firm to integrate them into a larger sense of corporate social responsibility but still acting effectively within rigid values set forth by the firm's leadership. Tangible benefits result in the use of innovative ideas to build upon previous ones and so on. It creates a cycle of product differentiation, service customisation and puts the firm at a cutting edge for branding the consumer, allowing them to extend their relationship with the company. The brand interaction and this relationship begin at the value level of maintaining the environment economically but also this allows social interaction for its participants to continue and expand to more innovative levels of sharing information.

This company does something the others do not. By putting softer, human elements at the core of activities also stimulates awareness of the environment at a level that can be transformative. Qualitative data from SSE suggests leadership style has a direct impact upon how these messages are received but also how aware stakeholders remain within the system. Awareness and accountability as a tool remains a strong way of connecting with the stakeholders at a level that serves performance.

Although while looking at the collected data it is visible that the proposed practices of the framework are present and being worked on by SSE, their priority is on the whole low. To satisfy proposed framework, we need to learn the level of conformity that the company policies have with our proposed framework, to which end we can be satisfied to the point that all factors of the framework have been met albeit some lacking in priority in the company's policy.

7.4. GCC Service Sector Case Study Three: “IRS”

7.4.1. Characterization of the company

7.4.1.a. Company Profile

The third company which has been selected as a case study is named IRS. This company has been founded in the year 1978 and since then it has evolved into a multinational pharmaceutical company, which is known for its quality products and services. The following table provides the company profile of the IRS.

Case Study Features	Descriptions
Name	IRS
Sector	Service Sector
Company Products	Branded and non-branded pharmaceuticals products and services. Develops Injectables and Generics. Marketing pharmaceuticals, Injectables and Generics medical projects.
Company Size	45 Offices worldwide, Headquarters in the Gulf. A staff of 6165 people Revenue: USD 918 Million Revenue CAGR +23.7% Profit: USD 145.8 Million Market Value: USD 1472 Million

Table 7.11. The Company Profile of IRS

According to Khaleej Times (2009), initially the focus of the company was only to offer its products to the Gulf and MENA regions, but with the trend of globalisation, the

company has entered into other markets by acquiring different business formats in different developed markets. Hence, the company is expanding through two modes that are organic growth and the acquisitions of other firms as according to the company's website. The company's headquarters in one of the Gulf countries are known for its development, marketing and production of diversified pharmaceutical products in three dimensions, i.e. branded or non branded medicines, injectables and generics. Branded medicines are the largest business part of the IRS which is licensed and produces patent based products.

According to the Annual Report 2011, IRS is working on strengthening its market position within the GCC and MENA regions. In addition the report further states that the company is developing new global ranges, extending its outreach diversity programmes, and building the state of the art API (Application Program Interface) sourcing. According to the Chairman of the company, the business model they have followed is considered as diverse model and it has gained an extensive presence and experience in various markets of the world. The chairman has also mentioned that in 2011, market expansion in all regions of GCC has been challenging, but due to local operations and dedicated employees, the business has carried out the deliverables. According to the Annual Report 2009, the company has shown a growth of 36% in a year, which has been the strongest financial record in the company history so far. According to the company's Fact Sheet 2010, IRS is the 2nd largest pharmaceutical company in the Gulf.

It has been stated in the Annual Report 2011 that different business segments have showed diversified revenue generations. From generics, which are specifically targeted to international consumers, the company has generated revenue of USD 154.8 million. The injectables have generated USD 315.7 million of revenue from the GULF and MENA regions while the branded segment has generated USD 441.9 million of revenue from the Gulf. Zawya (2011) has reported that the IRS' growth of the revenue gained in year 2011 is increased by 25.6%, to USD 918.0 million from USD 730.9 million in 2010.

It is stated in the Sustainability Report 2010 that being responsible and acting responsibly towards the environment and society is a core business value of IRS. Khaleej Times (2012) has reported that the company has been committed for many years to incorporate sustainable behaviour on the business and it can be seen in CSR

reports issued by the company in the last five years. According to the company website, ethics and ethical conduct are referred as a company's foundation value. The company website also reveals that it is striving to save and preserve the natural environment, and that it owns an environmental policy through which the energy consumption, water usage, and waste production are managed properly.

7.4.1.b. Sustainability Policy Dimensions of IRS

Table 7.12. summarizes the Sustainability Policy Dimensions as applied by the company 'IRS'.

IRS Sustainability Dimensions	The Existence of Dimension	Description
Economic Dimension	Medium Existence	Streamlining of operations by introducing energy savings, waste reduction, and efficient use of water and construction of green buildings Building a new product pipeline through focused R & D investment Leveraging the well-established sales and marketing teams in regions of activity Gaining access in new markets by means of both acquisition and organic growth
Social Dimension	High Existence	Development of employee development programs including: compensation, employee benefit and life insurance programs through consultancy firms Working at times of Crisis and donating medicines to NGOs Development and working over ethical principles Collaboration with UN Global Compact and investing in local pharmaceutical markets, which in turn, provides more opportunities for employment for the locals Addressing local health issues through an offering of products, which reflects the needs of the local patient population Community Development and education through funding for the development of an industrial pharmaceutical faculty at one of the GCC universities
Environmental Dimension	Medium Existence	Renewal of the units operating in the GCC and MENA regions for certification of the International Organisation of Standardisation (ISO) 14001:2004 Development of environmental policies which do not affect the climate Development of policy which is institutionalised in all business processes across the group Working over the Carbon Disclosure Project through which carbon emissions are managed

Table 7.12. Outline of the Sustainability Policy Dimensions of IRS

7.4.2. Economic Dimension of IRS Sustainability Policy

According to the document analysis presented in Appendix 6.3, GCC is still a major location for IRS and it is also a potential business growth location. According to Alpen Capital (2011), in GCC, the IRS has already had its own operating units and through acquisitions it has deep rooted business arms. According to the CEO of IRS, a

detrimental economic condition has been reported in the Annual Statement of 2010 because there is a reported revenue reduction of USD 101 million. It means earnings have decreased in comparison to 2009's USD 117 million. CEO further states that even due to continuous financial risks, the Directors of IRS have shown an equal economic sustainable judgment where the company in the future will show operating growth.

The Sustainability Report 2010 states that the responsible use of resources can only happen if economic sustainability goals and objectives are based on true assumptions. According to CEO of IRS, to create a sustainable economic framework, the company does not only chase after generation of profit, but it also believes strongly that environmental concerns should also be taken into account. It is revealed from the Non-Executive Directors meeting minutes, that while a need for building and supplying new infrastructure is critical, the need for safe, proactive measured growth also exists. The minutes of the meeting further reveal that the issue of the firm's rate of growth could be dangerous to the social and environmental surroundings due to the application of new innovative products. The repercussions of such growth are difficult to compare and plan for because such levels of new technology have never been seen before.

7.4.3. Social Dimension of IRS Sustainability Policy

According to the Annual Report 2010, the company has called the employees, *the people of the company* and they are considered as the main *asset*. The company is entrenching new methods through which the employee development can take place, and that they can be rewarded in a better way. The IRS Annual Report 2010 states that the company has a five-year sustainability program with two broad themes of education and well-being with five key platforms: community, people, environment, ethics and employees. Furthermore, the report describes that each program has been breakdown into further tranches.

The document analysis reveals that the initiatives and the three programs adopted for the welfare of the employees remain sound. The first program is the graduate development programme, the second is the rotation policy and the third is to up-skill training of the employees. Under the first program i.e., graduate development programme, 25 employees have been awarded a scholarship for studying a bachelor's and master's degree. The presence and achievement of the goals of the other two programs are also significant. In an interview with the researcher in May 2012, the

General Manager of IRS has described the social dimension of the company as follows: “The company has collaborated with different consultancy firms which are designing their remuneration plans. These consulting firms also design the compensation and benefits policy along with the working conditions. In addition special training development programmes have also developed.”

In addition to this IRS is working to build up towards a specialised team to create a human capital for the firm. It has been reported that so far it has 1700 specialised team members who come throughout of up-skill training program as according to Bloomberg (2011). According to the CSR Report 2010, as per of community development, the employees get a chance to interact with local communities. The employees engage themselves in an IRS Global Volunteering Day in which all the groups invest their time in local communities. IRS’ Global Volunteering Day takes place in mid- April every year and in 2010 it has supported the cancer charities and the well-being of local patients.

The Quarterly Meeting Minutes of 2007 with the top management reveal that it is important to educate the local communities that the firm has an interest in the well-being of the community. The firm believes that it will have the long term impact on the local heritage and cultural value systems. The Sustainability Report 2011 has further revealed that the organisation is not only working towards the implication of how their actions will be perceived by locals, but also how these actions will have a long term effect upon behaviour and local policies towards the environment and social interests. Gulf News 2009 account that the company has a stronghold upon defining the infrastructure with regard to natural power resources. The Annual Report 2010 explains that such concerns remain a positive force in the community. In addition, during the shareholders meeting in 2010, top management has ensured that though leverage towards the natural and human resources has always been in consideration, they will not ignore the primary interest of being a for-profit organisation with wealth building goals in mind. Hence in this manner the firm is acting towards the sustainability of the community, environment, shareholders and employees.

7.4.4. Environmental Dimension of IRS Sustainability Policy

Dellolite (2011) states that, to consider the environmental initiatives of the IRS, the company's last five years Corporate Social Responsibility Reports are taken into account which have shown organisation environmental impacts. The report further states that the major aim of the company revolves around the fact that the IRS wants to work in a way, which is safe and protective for the internal as well as the external stakeholders and also keeps the environmental impacts low. Thomson Reuters (2010) explains that the company's environmental policy is to minimise its impact as well as meet the corporate requirements. In this regard company is working in line by reducing costs and efficiency in operations of the company. The report further states that the employees have also been given training and education about the IRS environmental policy.

In an interview with the researcher in May 2012, the Sustainability Manager of one of the GCC countries has explained IRS environmental policy as follows: "It is our policy and vision to minimise the impact on the environment where possible through incorporating our policy with the activities of the IRS." Company CSR Report (2010), mentions that the IRS is focused towards dissemination of the environmental policy by employing the awareness campaigns, which include the training of the employees. In the environmental policy, five major oaths have been taken by the company and these are:

1. The environmental policy must be integrated into all of the business units and groups.
2. The climatic changes defined by the operations of the company must be reduced.
3. Complying with the legislations of the host and home countries remains important.
4. Working on the continuous improvement policy for environmental sustainability.
5. Employment, adoption and implementation of ISO 140001 standards or any other standards at all company sites.

According to one of the press releases by the company in June 2011, an announcement has been made about the renewal of ISO 14001:2004 standards in two of its facilities. With the renewal of these standards, the company can add other features to its environmental policy which include the quality, reliability, safety, compatibility, ecology, interoperability and effectiveness. These are currently being used, but with the revision they will be enhanced (IRS Press release, June 2011).

On the contrary, it has been revealed in the Internal Memo 2007, that shareholders have the concern with such focus upon environmental consciousness, which will encounter weaknesses in other areas of business. The memo further exposes that the communication of such positions on the subject and values of the environment may not be completely accepted and met with resistance. While creating standards and following compliant guidelines sets precedence, it also subjects the firm to its weakness and criticism. Moreover, one of the Non-Executive Directors meeting minutes has explained that without proper environmentally sustainable actions, the firm will fall under strict scrutiny from the government.

7.4.5. IRS Sustainability Rationales

The table below (Table 7.13) summarizes the influences on sustainability rationales as depicted for ‘IRS’.

IRS Sustainability Rationales	The Influence of Rationales	Description
Advance Sustainability Innovations	Medium Effective Influence	Harvesting of rain water Construction of cost effective, environmental friendly and energy efficient solutions The development of smart technologies that can harness renewable energy
Gain Tangible Benefits	Medium Effective Influence	Taking initiatives to develop the existing properties and refurbishing them to utilise them to meet the current demands Decreasing the use of non-renewable sources of energy by increasing the efficient usage of non-renewable energy Reduction in the generation of hazardous waste and reduction in the carbon emission
Brand Reputation	Medium Effective Influence	Adoption of high international standards like ISO, which has helped the company to create new benchmarks in regions like MENA The highly improved health and safety standards that have evoked within the employees a sense of trust and safety, which in turn has improved the overall employee satisfaction Following international standards like GRI and other accounting standards have helped to create a transparent image of the activities of the IRS
Oblige to Moral Principles	Medium Effective Influence	Addressing major health issues by ensuring that the products delivered are of the highest quality. Conducting investigation through 3 rd party agencies for assessing the safety of patients Undertaking patient education programmes Undertaking sufficient clinical trials of drugs through clinical research organisations Ensuring that the patients get timely and required amount of medicines delivered as and when required

Table 7.13. IRS Rationales to Adopt Sustainability Policy and to Engage in Sustainability Practices

7.4.5.a. Advance Sustainability Innovations

Harvard Business Review (2011) states that the key features of any business are: continuous business improvements, adding up innovative procedures and upgrading the products. In this sense, IRS seems to be a model. The sustainability policy of the IRS is innovatively designed to deliver a long term vision of minimising waste and reducing carbon emission and employees are given training on how to develop practices that reduce wastage and lead to efficient management of resources (IRS, 2011). IRS is also working towards the decrement in the demand for consumption of water by means of monitoring and reducing energy usage. The IRS has also introduced the Workplace Hazardous Materials Information System (WHMIS) in 2011. Moreover, the practice of constructing green buildings is taken as an integral part of the corporate responsibility strategy, and the functional plants at the GCC have received certification by the International Organisation of Standardisation (ISO) 14001:2004.

7.4.5.b. Gain Tangible Benefits

In an interview with researcher in May 2012, the Regional Manager of IRS states as follows on gaining the tangible benefits: “We do not take sustainability as a choice, we believe, it is non-negotiable and the only way to safeguard our well-being, future and existence as a profitable firm in highly competitive market.” The performance of the company can be evidenced with the investments and the funding which the IRS is currently doing in different sustainability projects. The IRS has adopted initiatives through which the energy, water and diesel consumption have been lowered. All of the vehicles owned by the company have also been upgraded. In 2008 and 2009, the advancement of saving up the natural resources has been recorded by the company. Same is the case with diesel, as its consumption was lowered to 21% (IRS CRS Report, 2008 and 2009). The document analysis further reveals that due to new sustainability program only in 2009 the company experienced an economic growth of about 35%.

7.4.5.c. Organisation Image and Reputation

Image and reputation are the intangible aspects which are attached to the products and services provided by the firm. According to the MEED Insight (2010), the IRS compliance department works to certify that all company sites abide by the local regulations of the GCC region. The report further states that the adherence to GMP (good manufacturing practices) helps to ensure that good quality products are rolled out,

which will eventually help to improve the company's reputation. In the meeting with the shareholders in 2007, top management has explained that while it is essential for a pharmaceutical company to maintain its reputation, therein lays the concern for continually seeking sustainable options that must be carefully considered in terms of brand identity. They further explain that they cannot stay aside from the positive image as otherwise it means committing a dreadful act in a sector which is very prone to mistakes and errors.

The Press Release 2010 states that IRS has been arranging workshops for managing deviation in compliance with the latest regulatory guidelines, hence to share insights of the best practices. This is due to the Medical Affairs Department of one of the GCC countries, which is a consulting company to assess Pharmacovigilance activities of the IRS and recommend possible solutions to improve. In an Annual Report 2011, the IRS defines that the Carbon Disclosure Project (CDP) has been conducted to test and scrutinise the carbons emitted from its factories to improve its image. The report further states that GRI (Global Reporting Initiative) data have been collected from the CRS champions across the world for analysing the yearly changes in energy usage of the company.

In an interview with the Regional Manager of the company with the researcher in March 2012, it has been stated as follows on the brand image and reputation: “IRS works on the concept of quality which is a difficult concept to teach, define and measure as there is lots of commitment and patience required. Hence the company invests in teaching and training and the employees having higher degrees are always counted preferable during the recruitment.”

7.4.5.d. Oblige to Moral Principles

The Annual Report 2009 states that the social dimension of IRS covers three broad aspects which are: working for the patients, working for the people and working for the development of the community as part of their moral obligation to the society. The report further states that IRS ensures that it is working on ethical principles and assurance of these ethics is made by the company. The Regional Manager of IRS in May 2012 has reported to the researcher as follows on the question about the company moral obligation: “IRS renewal of ISO 14001 certificates affirms our dedication of being environmentally responsible. The annual renewal of the certification further

illustrates our commitment to continually improving IRS moral obligation towards the environment, highlighting our objectives of reducing carbon emissions and harmful waste across the group.” This issue is further described to the researcher on May 2012 by the HR Regional Manager as follows: “The company is a member of Global Compact sponsored by the UN, in which the organisations apply those principles in its operations which secure human rights and labour rights, keep the environment safe and where there is no corruption involved.”

7.4.6. IRS Sustainability Stakeholders

In the company’s Annual Conference 2011, the CEO states that the importance of the stakeholders is never underestimated by the IRS. The stakeholders are considered as the main drivers of the company. An Internal Memo 2011 has revealed that the firm is aware of how the stakeholders have direct impact on the corporate culture and decision-making. It is also of great interest that whether or not the firm understands how it as a whole may impact on the social change within the environment. The primary stakeholders have been entitled primarily because they have a direct stake in the company while the secondary have indirect stake. Both of these stakeholders get affected by the policies and practices of firms. The following table lists the various stakeholders and describes their role in the degree of their involvement with regard to the IRS.

IRS Sustainability Stakeholders	Stakeholder Role	Description
Owners and Shareholders	Primary Role	IRS has conducted meetings annually and quarterly which provides the best medium for communication. The annual general meetings or the quarterly meetings reflect on what the company has achieved so far and what it plans to achieve in the future. IRS has prioritised its shareholder concerns by ensuring the regular stable income and dividends. This group of stakeholders is primarily driven by the rationales of gaining tangible benefits and brand reputation.
Top Management	Primary Role	IRS has established effective communication within the top management team. It has been done by quarterly and annual meetings. IRS manages to facilitate the top management by introducing the best remuneration packages for them in the market. This group of stakeholders is mainly driven by all the rationales and their priorities are as follows: gain tangible benefit, improve IRS image and reputation, advance sustainability innovations and oblige to moral principle.
		IRS has maintained effective communication through multi-channel like: meetings, surveys, employee events.

Employees	Primary Role	IRS has identified and prioritised employees' needs and concerns. These include: skills improvement through internal training programs, arrange scholarships for higher education and team integration through mixing up regional teams. This group of stakeholders is mainly driven by obligation to moral principles and brand reputation.
Suppliers	Secondary Role	The IRS maintains strong relationships with suppliers by investing into their factories and up-skill their team. The communication has been done through supplier training programs, memos and workshops. This group of stakeholders is primarily driven by the rationales of advance sustainable innovations and gain tangible benefits.
Customers	Primary Role	IRS has engaged its customers through different routes, i.e. customer insight tab on their website, workshops and through seminars. IRS has identified and prioritised customers' needs and concerns. These include: best possible medicines available in the market, affordable for the people in need. This group of stakeholders is mainly driven by improving IRS image and reputation and advancing sustainability innovations.
Governments	Secondary Role	The IRS has facilitated effective communication especially with the Governments of the GCC, as it is highly controlled market in the region. The IRS has identified and prioritised governments' needs and concerns. These include: the company's obligation towards regulation, government standards, preservation of ethical values and supplying the medicines for the government hospitals at the minimal rates. This group of stakeholders is mainly driven by obligation to moral principles and brand reputation.
Communities	Secondary Role	The IRS has facilitated effective communication through: workshops, voluntary engagement programs, feedbacks, investment in the community and affiliations with various medical associations. The IRS has identified and prioritised community's needs and concerns. These include: job creation, local hiring, cheap medicine, and education programs and cash investment in the charities. This group of stakeholders is interested in the moral obligation towards the society.
Environmentalists	Secondary role	IRS has facilitated effective communication through: ongoing communication with NGOs to provide cheap and free medicines where needed, involving them in the independent board panels. The IRS has identified and prioritised environmental needs and concerns. These include: increased environmental awareness, carbon foot-print reduction, green building operation and regulatory compliance. This group of stakeholders is mainly driven by obligation to moral principle advancing sustainability innovations.

Table 7.14. The list of IRS Stakeholders and Their Roles in the Development of Sustainability Policy and Practices

7.4.7. IRS Sustainability Practices

The aim of the following sections is to provide a list of IRS sustainability practices, and address the motivation behind each practice in order to map them to the rationales of IRS sustainability policy.

Table 7.15. outlines the main IRS Sustainability Practices

IRS Sustainability Practices	The Priority of the Practice	Description
Promote Sustainability Innovations	Low Priority Practice	<p>Opening up Innovation and entrepreneur department in one of the Gulf countries</p> <p>Optimised energy system in Next Generation Utilising Fuel Cell Co-production. Magnetic energy re-generation to distribute energy to all of its factories</p> <p>Magnetic energy re-generation to distribute energy to all of its factories</p> <p>Cutting down carbon emission by making the supply chain go green as much as possible</p> <p>Introduction of a number of vehicles in its fleet which complies with strict international pollution regulations</p>
Maintain Equity and Workforce Rights	Medium Priority Practice	<p>Strict policies in place which restrict discrimination based on race, religion or sex.</p> <p>Performance evaluation every year for the fair distributing of benefits and holding annual gatherings, seminars, symposiums. Adopting equal opportunity in IRS recruitment with excellent high standard living facilities.</p> <p>Various training programs are conducted to give equal opportunities to new as well as older employees.</p>
Uphold Accountability for Organisation Activities	Low Priority Practice	<p>Practicing strong corporate governance.</p> <p>The remuneration and perks for the senior managers, that is linked to their individual performance</p> <p>The strong corporate governance that instils a sense of responsibility and accountability among the middle as well as junior managers and employees</p>
Facilitate Effective Stakeholder Engagement	Medium Priority Practice	<p>Annual general meetings where it announces its yearly target and what it has achieved so far.</p> <p>Workshop sessions for the stakeholders ranging from senior managers to junior employees, where their suggestions and ideas are noted down for incorporating into a company's policy</p> <p>Compliance, Responsibility and Ethics Committee (CREC) to ensure the business practices</p> <p>Partnering Against Corruption Initiative (PACI) committee to monitor the business practices</p>
Community Investment and Outreach	High Priority Practice	<p>Annual health programmes where doctors and medical personnel come from different parts of the country</p> <p>Taking initiatives to set up clean drinking water facilities</p> <p>The medical supplies to the local population in accordance with their needs and demand</p>
Utilise Diversity for Sustainability	Low Priority Practice	<p>IRS is not confined to only one particular country or medical services/products</p> <p>Introduction and setting a standard in the Gulf to add a certain number of women in the company directors' board.</p> <p>Hiring people from different regions, representing different nationalities and religions, which create a diverse workforce that helps to breed competitive advantage and help in minimising the risk for the company</p>

Table 7.15. Outline of the Main IRS Sustainability Practices

7.4.7.a. Promote Sustainability Innovations

According to the Annual Report 2008, the company has opened up its first centre of innovation and entrepreneurship in one of the Gulf States. The report further describes that IRS is diversifying its network of production centres, since this will help it to cut

down on carbon emission by reducing the requirement of frequent distribution of goods and products across its various centres. Factories or the production centres are modified and restructured to provide the best possible way of utilising non renewable sources of energy like electricity.

According to Arabian Business Review 2010, the IRS has started closely working with the suppliers to ensure that its supply chain go as much green as possible. The report further states that IRS has introduced a large number of low carbon-emission vehicles as a part of its innovation practice. The report states that IRS concentrates on its efforts not only in the production of green products but also takes equal responsibility of distributing the product as well as marketing them. Financial Times (FT, 2011) argues that the benefit achieved from taking all the responsibilities less than one umbrella is cost cutting. In addition to cost cutting is the ability to gain better control over the entire marketing and distribution process. In addition, IRS has installed state of the art optimised energy fuel sell productions plant, which will help to re-generate the energy supply in its factories.

7.4.7.b. Maintain Equity and Workforce Rights

The IRS promotes employee motivation by linking the performance of the employees with benefits like perks and incentives and higher promotion. AMEINFO 2011, states that irrespective of age, sex or religion, the IRS always makes sure that the basic Human Rights of the company are not violated. IRS Annual Report 2011, states that the employees are provided with equal opportunities, diversity and inclusion. Young people are provided with ample opportunities to develop key skills and experiences. The report further states that the IRS workforce consists of 58% employees under the age of 30. The women consist of 28% of the IRS workforce. In addition, report further states that the IRS sets up a standard of adding up women on the board of directors of the company.

According to Hay Group (2010) IRS has one of the best remuneration plans in GCC. The report further states that in addition to the salary, the company has an open up saving fund, MIP incentive program, share-based program and life and medical insurances for its employees. In an interview with the researcher on August 2012, the HR Manager replies as follows on the question of equity and workforce rights practice:

“Our employees come from different nationalities, religion, gender and countries; however, they have one common nationality and identity that is IRS.”

The Hay Group (2010) has reported that the company is improving its communication with employees. According to the CEO, IRS has introduced an initiative which is ‘Ask Your CEO’ in which, an open door policy is adopted and promotes employee feedback directly to the CEO. Hence, the company works in an openness culture, and it gives respect to the employees. Furthermore, the employees are also given training on health awareness. According to the CSR 2010 report claims, people are considered as the most important asset of the company. The report further states that the company is continually training and developing its people, and the graduate programme scheme is part of its development program.

The Hay Group (2010) describes that to increase the safety of the working environment at the factories; the company continues to focus on improving the health and safety policies. These actions can be seen in the group wide implementation of OHSAS ISO 18001 and the occupational health education scheme. This scheme ensures that the qualified employees are fully funded by the company so that they can continue pursuing higher education. Furthermore, Hay Group 2010, states that the risk diversification has been managed well by the IRS by using diversified workforce.

On the question of employee safety, in an interview with the researcher in August 2012, the HR Manager of IRS states as follows: “We had exceeded all the workplace health and safety regulations set up by the government in all the countries where we operate.” The IRS Annual Report (2010) explains that the company is an active member of the United Nations Global Compact (UNGC). This membership shows the IRS’ commitment of accepting ten universally accepted principles in the areas of labour, human rights, anti-corruption and environment.

7.4.7.c. Uphold Accountability for Organisation Activities

Being accountable for the company’s operations is one of the strengths of any company and IRS also upholds itself accountable for its activities. According to the Annual Report 2011, the accounting standards followed are in accordance with international standards i.e. AA1000 and SA8000. Furthermore, the report states that the adherence to these standards makes it possible for auditors of the government as well as for private

organisations to evaluate the company financial statements. Arabian Business Review (2011) describes that it increases the transparency of the company and increases the accountability of the senior managers. In an interview with the researcher in May 2012, the General Manager of IRS has stated on the organisation's accountability practice: "Our core principle is to uphold the highest standards of ethical conduct. We are ensuring that all of our global operations have gone through with reliability and integrity."

The CEO of the company states in the Annual Report 2011 that IRS has been built on the principle of running the organisation with the highest standards and integrity for every practice it does. The report further states that the company has an independent board of directors which makes sure that the company complies with the rules and regulations of the GCC and MENA region countries. Furthermore, the report states that the company has won the Hermes Transparency in Governance Award for the best audit report.

In addition, the report states that the company has a code of conduct for its practices and has created a Compliance, Responsibility and Ethics Committee (CREC) to monitor and govern the company. This group oversees the anti-bribery and anti-corruption practices in the company. The company also has a partnership with PACI (Partnering Against Corruption Initiative) in which the basic job ethics are followed. Furthermore, the report states that the CREC helps the employees to speak up in the company's annual meeting, so that an anti-discriminatory environment can be assured. The Sustainability Report 2010 has mentioned that there is an ethics committee which reports all the ethical issues to the board of directors.

7.4.7.d. Facilitate Effective Stakeholder Engagement

According to the Press Release 2009, IRS realises that the stakeholders hold the key to improve the sustainability policy of the company. For this reason, the company holds meetings with the stakeholders on an annual and quarterly basis. These meetings include interactive sessions between the managers and other stakeholders. The report further analyses that the company communicates with its stakeholders by one to one meetings, annual meetings, conference calls or by using quarterly feedback surveys. The stakeholders are encouraged to provide suitable ideas which will help them meet their needs and demands.

The document analysis has revealed that IRS believes that the effective communication with stakeholders is an important factor behind the company's growth around the world. The Annual Report 2011 states that the company has set up a high priority to have ongoing communication with its stakeholders. In an interview with the researcher in May 2012, the Human Resource Manager (HRM) has explained the stakeholder engagement strategy of the company: "Effective communication with stakeholders is an important part of our policy. If a problem arises we even go on one to one meeting with our stakeholders. We have a separate section for stakeholder communication at our website. We even encourage our stakeholder to have a proxy vote in our annual meetings."

Harvard Business Review (2011), states that the IRS has taken the voluntary initiative to publish its first governance report for its stakeholder. Harvard Business Review further states that this report will certainly help stakeholders to understand how the IRS is managing and developing its business.

7.4.7.e. Support Community Investment and Outreach

Different types of projects are undertaken by IRS based on the needs assessed through the initiatives of community development. Red Cross (2011) states that the IRS has set up various sources for supply of good quality drinking water at various places in and around the MENA region. In addition the report states that the company has pledged to create an affordable, healthcare delivery system for the people who belong to the middle and lower income groups, particularly those residing in the MENA region. In addition to this, the company invests in the education of the local people. The medical division donates to the NGOs and also works at the time of crisis. AIDS, TB and Malaria awareness programs in MENA are a new chapter, as the people get the awareness against the illnesses and their prevention, treatment and cure.

According to the Annual CSR reports, the IRS performs its obligation towards society and the local communities through the Corporate Social Responsibility Programmes. The reports describe that the Corporate Social Responsibility Programmes of IRS are designed in a way, so that they create a deep and long lasting impact. Khaleej Times (2010) states that the IRS has taken initiatives to provide young employees, especially those under the age of 30, the means of continuing further education by providing them access to funds and loans. Arabian Business Review (2011) states that the company has

addressed the health issues surrounding the local communities and the local regions, the company also sometimes has distributed free medical samples to various NGOs. These NGOs are distributing the medicines to various organisations like old age homes, orphanages. Red Cross (2011) has appreciated IRS links with various governmental hospitals and healthcare providers, where it supplies its medicines and charges a cost which is very low for the market price.

The document analysis has revealed that some of IRS funds were directed to support the community building and working for the betterment of the community. On the top most position is the funding provided to reprint the cancer awareness booklets, in which USD 140, 000 are provided by IRS. In addition, Breast Cancer Awareness Day is being introduced. Moreover funding for one of the Children's Village Homes is being done by the company. The company has donated USD17, 000 to this project. The Annual Report 2011 further states that in case of local community development, the IRS has invested a huge amount of USD 220 million in local businesses and facilities. To improve the health of the local population, only these kinds of products are offered to the people, which address their needs specifically.

7.4.7.f. Utilising Diversity for Sustainability

IRS utilised the diversity initially in their Board of Directors' appointments and allotments, according to a report published by the Financial Times (2011). They had gone beyond the country legal requirement to represent the number of women on the board of the directors. The Annual Report 2010 states that the IRS has almost 25% of women in their Senior Managers and 32% across the business. The report further states that the company is committed in creating a discrimination free environment. Furthermore, Khaleej Times (2011) appreciates the company's efforts of hiring the staff regardless of the gender or ethnicity that they currently have.

Hermes Transparency (2011) describes the employee base in IRS presents a picture of diversity. IRS is hiring people from different regions, representing different nationalities and religions which create a diverse workforce. A diverse workforce helps to breed competitive advantage. According to The Economist (2011), the IRS is spread across three different regions: the MENA region, Europe and United States. These three different regions represent a diverse market for the company. The real benefit gained

from diverse markets is the risk diversification. The loss or failure from one market can be made up from the gain or advantage from another market.

7.4.8. IRS Case Study Highlights

Many organisations when considering sustainability automatically sees the connection between their financial success and the environmental dimension. The firm IRS sees itself as a firm that must maintain an ethical environment in order to deliver the best possible product thus highlighting this relationship. Value at IRS means having its people knowledgeable, but also commanding of a superior level of talent because they see this is also defining the environment. IRS remains structured bureaucratically because it must maintain a high level of ethics and control over the product's quality.

Much of its environment and its sustainability are defined by economic reasoning and decision-making. There is a need for accountability of actions and resources that remains strict but this can also be difficult for the firm to also embrace innovative growth. However as the data indicates, the company places its prime concern to the social dimension to sustainability. Being a pharmaceutical firm the company needs to have a solid image and a good repute so as to maintain a sustainable standing in the market. However, similar to other types of organisations the company also thrives on its economic growth and any benefit it can garner from its policies and stratagems, be the tangible or intangible.

To pursue tangible benefits of sustainability may mean easing up on the reins and seeking further flexibility in knowledge management. Deeper relationships between leaders and other stakeholders seem stalled because of rigid values and protocols associated with the firm's level of activities. Still the firm does have some community outreach and effective social interaction at a level that falls short of the other firms discussed.

IRS's environment is defined by strong ethics and standards for the product in terms of maintaining excellence but also performance. To fall short, means risk and openness for damaging ramifications. As a result case study data suggest that each dimension ranks differently but not without suggesting validity to the firm's business strategy. It is an organisation based upon numbers and the evaluation of risk which directly relates to the performance of the product. The qualitative data sets remain important to the firm in terms of establishing the intersection between performance and ethics when carried out. In order

to validate proposed framework to see the tangible benefits of sustainable activities, only remains to be seen in economic actions but this also best serves the firm's image and presence in the area as a leader. To present a softer side might be risky.

Strong belief in the product also translates to strong branding and connection with stakeholders. What remains important here is that people have a strong understanding of the firm's purpose and therefore, this also translates to a strong accountability for behaviour. A solid accountability setup results in a depreciation of low quality products and a clear increase in performance. This also sets up specific standards that must be met in order for the company to sustain its growth and maintain its market standing.

Data analyses for IRS resulting qualitative highlights suggest common bonds between dimensions and social responsibility in terms of charity and awareness of their position within the region. The product can be highly volatile and thus seeks to put product and its environment first. The human side of business is not seen much at this firm mainly because people are defined by their talent, task and role which are very rigid, per ethics and legal procedures.

7.5. Summary of Qualitative Analysis findings

This chapter analysed each of the selected case studies in regards to their strengths, weaknesses and common traits and similarities. The specific questions and overview aimed to evaluate to what extent the parameters considered as being potentially the most relevant to embed in the framework were indeed perceived as such by the interviewees, who are well experienced as real-life practitioners.

The multi-case study strategy used in this thesis has provided in depth reflections on the service sector of the GCC countries through examining the policies and practices for the three companies. Each case study had something valid to share and each answer was a major contribution that also served to strengthen the study's purpose. By delving deeper into specific case study highlights serves to further validate study literature findings and build upon the proposed framework. In particular, looking at specific traits of each case study also allows one to see how specific ideologies are expressed and the relationship between sustainability activities and stakeholders remains strong.

As mentioned earlier, the process of qualitative data collection, analysis and formulation of the conclusions in this research study has been of an iterative nature and considered as an ongoing continuous process. Two main data analysis techniques have been used in this research study: pattern matching in the case of the semi-structured interviews, and cross-case synthesis to provide more valuable, robust and reliable conclusions, according to the classification by Yin (2003).

The analysis of qualitative data has validated the four rationales which determine the general basis of sustainability strategies in the service organisations and motivate them to engage in sustainability practices. The analysis has given similar weight for the rationales, except for the rationale of improving organisation image and reputation, which has been given less influence as compared to the other rationales. The analysis of qualitative data has revealed the same list of primary and secondary stakeholders that has been revealed through quantitative data analysis of the service sector organisations. The list obtained through both analyses also matches the list of primary and secondary stakeholders in the proposed multidimensional framework and expects the shift of supplier from primary to secondary list.

The qualitative and quantitative data analysis has provided a similar list for the common sustainability practices of the service sector organisations. There are slight differences with the priority of the practices between the qualitative and quantitative analyses, where the practice of promoting sustainability innovations has been ranked down in the priority list. These results have highlighted the need for more attention to this practice in the service sector organisations of GCC countries.

The analysis of qualitative data has revealed that service sector organisations are not fully capable of transforming their sustainability policies into effective practices. This can be addressed through the differences between the high target policies and low ranked practices, thus making this framework a noteworthy contribution to local state-of-the-art.

Each firm discussed (SRS, IRS and SSE) has a complete understanding of sustainability in terms of remaining fiscally able to stay open and operational. However, deeper perception of sustainability rides upon not just staying operationally equipped to provide service and product but also how such activities can be reduced, recycled and reuse to effectively allow resources to remain abundant and clean. If the company can

reuse, repurpose a part of the process, this makes the firm even more sustainable because it is using all its parts without exhausting resources or destroying the community directly. Environmental sustainability sees how recycling and repurposing may take extra steps and time, possibly labour it is innovative in that it returns value directly to the source without expelling cost or energy. So in this way, environmental actions overlaps with economic because when the company has a profound understanding of how to rework its resources without expelling energy, money or investment, it actually adds to its chain, more resources and value. It gains from the action.

The perception of this action for firms like SRS and IRS is that this may take too much investment without enough economic return while also failing to see the environmental return when it comes to social sustainability. By promoting environmental activities also engages the local community, it shows people that the company cares about them and this creates further brand image for positive affiliation. Still firms like SRS and IRS focus on the economic attributes like proper investment in public works, programmes to create a perception of care when really it does serve the bottom line in cash flow. When really sustainability returns to the operating cost and value analysis of each process, for business it is just that simple. To keep all three balanced may be impossible at the start but at the same time firms like SRS and IRS cannot avoid the human element and social interactive quality that both environmental and economic elements require.

What remains captivating from the case studies reviews of the three firms is that all three focused on sustainability as it pertains to the economic and environmental definitions but only touched upon the social element in terms of community outreach, charity and actions of giving back to the direct community as investment activities on the part of the stakeholder. This did not involve social change or issues of diversity on a level of understanding how business actions can affect people. It makes sense that if people are healthy because they are working, that then they are socially capable of maintaining the life they have grown accustomed to but the concern is at what cost to the environment does the business hurt people? SRS deals with a lot of disposable by products like fuel and waste. How does this impact the environment as something that even the best innovation cannot avoid? People have to live in these communities and less than optimum conditions means teams of employees that may see a need for further innovation but do not have the voice to share their ideas.

Consolidated Case Studies outcomes

Sustainability Dimensions	SRS Existence of Dimension	SSE Existence of Dimension	IRS Existence of Dimension	Overall Results of 3 Case Studies
Economic Dimension	Medium Existence	High Existence	Medium Existence	Medium Existence
Social Dimension	Medium Existence	Medium Existence	High Existence	Medium Existence
Environmental Dimension	High Existence	High Existence	Medium Existence	High Existence

Table 7.16. Outline of the Case Studies Sustainability Dimensions

Table 7.16. outlines the results from SRS, SSE and IRS and the firms’ perceptions of sustainability in terms of the three dimensions discussed. IRS has a higher social dimension which may also suggest a higher rate of employee awareness and interaction with sustainability as an issue. Still fundamentally what is of interest is the fine line of defining sustainability in terms of the environment but also from a business standpoint conservatively as business actions that maintain the operations of the firm. SRS and SSE still perceive sustainability as more economic than social in terms of business strategy and ways to create new policies and leadership.

Sustainability Rationales	SSE Influence of Rationales	IRS Influence of Rationales	SRS Influence of Rationales	Overall Results of 3 Case Studies
Advance Sustainability Innovations	High Effective Influence	Medium Effective Influence	Medium Effective Influence	Medium Effective Influence
Gain Tangible Benefits	Medium Effective Influence	Medium Effective Influence	High Effective Influence	Medium Effective Influence
Brand	Medium	Medium	Medium	Medium

Reputation	Effective Influence	Effective Influence	Effective Influence	Effective Influence
Oblige to Moral Principles	Medium Effective Influence	Medium Effective Influence	High Effective Influence	Medium Effective Influence

Table 7.17. Outline of the Case Studies Sustainability Rationale

Table 7.17. represents a degree of diffusion for sustainability policies and interests of the firms, meaning that as sustainability becomes an accepted practice and known value of the firm, it also has the ability to impact upon outcomes for the firms like brand recognition, introduction of innovative products, desire for teams to work harder due to increased morale and other tangible benefits seen at firms with levels of knowledge sharing, strong leadership but also employee awareness and ownership of actions.

What remains interesting here is how SRS scored high in tangible benefits and moral principles may also reflect directly upon strong value systems that are being communicated by leaders correctly to create a positive vibe.

This also creates a synergy where people and tasks balance well, mesh to reflect the common goal. Rather this is as a result of high standards of sustainable policies or just proactive, diligent leadership where values are clearly translated into expectations for performance remains to be seen but there is a significant interest in how this softer element underscores more qualitative values in terms of creating operations from simple respect and direction.

Sustainability Stakeholders	SRS Stakeholder Role	SSE Stakeholder Role	IRS Stakeholder Role	Overall Results of 3 Case Studies
Owners and Shareholders	Primary Role	Primary Role	Primary Role	Primary Role
Top Management	Primary Role	Primary Role	Primary Role	Primary Role
Employees	Primary Role	Primary Role	Primary Role	Primary Role
Customers	Primary Role	Primary Role	Primary Role	Primary Role
Governments	Secondary Role	Secondary Role	Secondary Role	Secondary Role
Communities	Secondary	Secondary	Secondary	Secondary Role

	Role	Role	Role	
Environmentalists	Secondary Role	Secondary Role	Secondary Role	Secondary Role
Suppliers		Secondary Role	Secondary Role	Secondary Role
All of the Above				

Table 7.18. Outline of the Case Studies Sustainability Practices

Organisations have many stakeholders that may invest in the sustainability process and application. These stakeholders play important roles in devising strategies for how sustainability will be applied to the three dimensions: environment, economic and social as a whole. However, each stakeholder as a different role and degree of intensity of being direct agents of sustainability in that they take on primary and secondary.

What is interesting about these stakeholders is the primary stakeholders have direct contact and decision-making power as owners, managers, employees and customers found within the environment and this has the ability to influence the economy and social status of the secondary stakeholders. What remains interesting is the connection between the actions of the primary stakeholders and how this impacts the secondary stakeholders of the government, community and suppliers. This characteristic of the stakeholders seems to be present in all the case study organisations.

Sustainability Practices	SRS Priority of the Practice	SSE Priority of the Practice	IRS Priority of the Practice	Overall Results of 3 Case Studies
Promote Sustainability Innovations	Low Priority Practice	Low Priority Practice	Low Priority Practice	Low Priority Practice
Maintain Equity and Workforce Rights	Low Priority Practice	Low Priority Practice	Medium Priority Practice	Low Priority Practice
Uphold Accountability for Organisation Activities	Medium Priority Practice	Medium Priority Practice	Low Priority Practice	Medium Priority Practice

Facilitate Effective Stakeholder Engagement	Medium Priority Practice	Low Priority Practice	Medium Priority Practice	Medium Priority Practice
Community Investment and Outreach	Medium Priority Practice	Medium Priority Practice	High Priority Practice	Medium Priority Practice
Utilise Diversity for Sustainability	Low Priority Practice	Low Priority Practice	Low Priority Practice	Low Priority Practice

Table 7.19. Outline of the Case Studies Sustainability Practices

For sustainability and its policies to function within the organisation as an accepted value for prime operations, there need to be active practices of the policy in place. Of the case studies reviewed, there appears to be a little higher priority for the practice except for IRS's community outreach and investment. While this seems troubling at first glance, this really reflects the current collective value system of the region. Practices will only diffuse as accepted behaviours with the passage of time and continued success. Sustainability has moved away as just a purely economic dimension and moved into identifying other areas of purpose such as environmental standards. Paying attention to the environment will directly impact the other dimensions in a way that encourages seeks practices to maintain such behaviours. What remains troubling for these organisations is the inability to see diversity as a player in competitive success. Diversity is important to global competition and leverage. Without embracing diversity, these businesses may not fully embrace the concept of sustainability as the global, modern business sees it being more in tune with communities and preserving the culture.

To embrace sustainability as an organisational concept also means to seek out diversity as this will also expand upon innovation and makes firms more distinct, cutting edge and that makes them more sustainable in terms of economic success. Still, much of what has been seen in the table above only reflects that of the organisations' direct environment and some of the constraints that of being a collective puts upon firms of even the most flexible and forward thinking. Such firms are products of the culture and environment from which they are born and sustainability, while a value of that environment has still not been fully explored. With time and further opportunities for

exposure to global business will open new channels for value to be added to the business operational strategy in a whole and this in turn will trickle down to changing the behaviours of people.

In closing, we can state that the semi-structured interviews, case study and application of existing literature within the realm of sustainability principles proved there is awareness of how economic, social and environmental create the attitude, the drive and motivation for organisations. There is reasoning behind the actions and leadership beyond that of simple performance and the desire to remain in competition. There is the silent promise for balance, for understanding how sustainability works to drive success but also has direct relationships that carry impact to the environment and people as a society. The three case studies of SRS, SSE and IRS serve to promote the notion that the GCC as a region is also aware of the carbon footprint in a way that benefits economic and social trends toward innovation and knowledge. Part of what is interesting about sustainability as a concept is how it touches upon not only the notion of surviving, of having enough inputs and outputs as a firm but also understanding the fine line of capacity, consumption but giving back to the environment in a way that only increasing sustainable activities for the whole environment. Each case study embraced the value of giving back to the community because of the understanding of how this serves to create wellness for its people and its economy. While both quantitative and qualitative data is important to validate findings from the case studies, it is also important to see how these connections are made to create a network of activities, leadership and choices that also define the value chain in terms of business but also in terms of people. Each case study recognises the value of people and how they must remain at the core of activity to create sustainability. In many ways, what the case studies serve to explore and promote is how sustainability returns to the choices and actions of people to define behaviour, business and socially acceptable ways of maintaining the environment.

CHAPTER EIGHT: CONCLUSIONS

AND POTENTIAL FUTURE DEVELOPMENTS

Abstract

This final chapter is intended to present the conclusions drawn from a thorough review of the research field of corporate sustainability, and the reasons that led to the proposal and development of a specific framework adapted to the GCC context, particularly in view of its application in the service sector. An overview of the key aspects and findings is provided, in parallel with point by point further discussion and consolidation. This leads to the balance of what had to change and what possible further adjustments the proposed framework may suffer in order to fully achieve its objective. In this final chapter the main aspects and the novelty of the proposal are addressed, together with a reflection on the limitations and challenges faced during the development of this sector and region-specific framework. Potential outcomes and research follow-ups are also considered.

8.1. Balance of the aims and objectives set against the findings

The thesis main objective was to investigate the drivers and challenges faced by organizational leaders, more specifically within the service sector in the GCC countries, in view of developing and validating a context-specific framework to serve as an invaluable tool to promote organizational sustainability for those service providers. In spite of globalization, regions such as the GCC stand out for their unique conjugation of very impressive economic and cultural richness, hand-in-hand with specific limitations in terms of diversity of natural resources (Mickoleit, 2014), with the service sector as the leading sector in the region nowadays and which will be key to achieve the aims of “Vision 2030” (Government of Abu Dhabi, 2009).

In Chapter two, we highlighted the value and provided an overview of some of the leading models and frameworks for organizational sustainability that have been put forward over the past decades. To elaborate on what had already been briefly presented, and in order to draw some comparisons on the relative value and relevancy of any of those models and frameworks for the intended target of this thesis, i.e. the service sector of GCC countries, the author thinks that particular attention may be drawn on three of these models/frameworks in particular, as they seem to be, from the author’s

perspective, the ones that have greater significance and potential applicability in the target objective of this research. These models/frameworks against which the author considers particularly relevant to focus on and to draw parallels and divergencies against the proposed framework of this research are: (i) Pojasek's framework, (ii) the IRI's Sustainability maturity model and tool, with its 14 dimensions and pertinent questions, and (iii) Silvius and Schipper's maturity model. This is because, from the frameworks and models analysed, these stand out as clearly providing ideal templates on which the proposed framework is inspired.

It is clear that many aspects from each and all of these (and other) models have served as foundations on which the proposed framework has been developed, none of them specifically targets the service sector, and most importantly, all of them are intended to be applied within the Western nations' socio-economic, cultural and heavily industrialized context, and are therefore not fully fit-for-purpose when and if organizations or governmental bodies were to apply them in the GCC context, as the very first barrier would be to introduce the tool into the daily operational context, followed by the inadequacy of the parameters and measures each of these outstanding models and frameworks have brought forward. But, as will be discussed in a later section in this Discussion, none of them fully addresses the scope and scenario this research specifically addresses.

This is what defined the scope of this research, as stated in the Introductory chapter, and that is what led the author to design a novel (even though very linear) framework. The development of this thesis therefore required applying tacit and acquired knowledge on the topic of corporate sustainability (particularly in regards to its implementation and value for service organizations in the GCC region), alongside a fairly comprehensive literature review and this complemented by invaluable primary research.

The researcher identified a context-specific gap in the form of two leading inter-related questions:

- i. What leads (or constrains) local organizations to embed sustainability?
- ii. How and why do they determine the key parameters in view of leading the change process towards becoming a sustainability-focused organization?

This research included therefore started by seeking to analyse the potential key drivers and dimensions that would make sense locally and could lead to the implementation of

a sustainability policy in the public and private sector organisations of GCC countries, whilst trying to track the requirements to transform current practices into effective sustainability-focused actions and forward thinking strategic plans.

The answer to the first question was addressed both by the quantitative and the qualitative data collection and analysis. These data led the researcher to conclude that in most cases this is set by external pressure. In the case of the three companies analysed, all of them depend to a greater or lesser extent on international norms and standards, and by applying them the companies themselves are bound to embed sustainable practices, namely in terms of environmental standards and in terms of human resource management ethical codes (Blackburn, 2010; Doppelt, 2012; O’Riordan, 2013; Mickoleit, 2014). Also, even though they are service providers, all the companies depend on an extensive global supply chain and extended supply network

If no external regulation is perceived, embedding sustainability is mainly tied to the company’s vision of responsibility as well as to brand image: they seek to align strategy with environmental values so that the brand looks favourable to the market place, as this pleases many stakeholders, it is “trendy” globally to seek ‘green’, and these come up as less invasive solutions for business that also remain cost effective. Brand identity is closely related to marketing schemes but also understanding the stakeholder demographics. To have a brand that meets the needs of the stakeholder and community also means loyal, return customers. So employing greener solutions also makes economic and social sense in terms of how many stakeholders, consumers the company will reach by remaining sustainable in their dealings.

Each firm discussed (SRS, IRS and SSE) has a complete understanding of sustainability in terms of remaining fiscally able to stay open and operational. However, deeper perception of sustainability rides upon not just staying operationally equipped to provide service and product but also how such activities can be reduced, recycled and reuse to effectively allow resources to remain abundant and clean. If the company can reuse, repurpose a part of the process, this makes the firm even more sustainable because it is using all its parts without exhausting resources or destroying the community directly. Environmental sustainability sees how recycling and repurposing may take extra steps and time, possibly labour it is innovative in that it returns value directly to the source without expelling cost or energy. So in this way, environmental

actions overlaps with economic because when the company has a profound understanding of how to rework its resources without expelling energy, money or investment, it actually adds to its chain, more resources and value. It gains from the action.

The perception of this action for firms like SRS and IRS is that this may take too much investment without enough economic return while also failing to see the environmental return when it comes to social sustainability. By promoting environmental activities also engages the local community, it shows people that the company cares about them and this creates further brand image for positive affiliation. Still firms like SRS and IRS focus on the economic attributes like proper investment in public works, programmes to create a perception of care when really it does serve the bottom line in cash flow. When really sustainability returns to the operating cost and value analysis of each process, for business it is just that simple. To keep all three balanced may be impossible at the start but at the same time firms like SRS and IRS cannot avoid the human element and social interactive quality that both environmental and economic elements require.

What remains captivating from the case studies reviews of the three firms is that all three focused on sustainability as it pertains to the economic and environmental definitions but only touched upon the social element in terms of community outreach, charity and actions of giving back to the direct community as investment activities on the part of the stakeholder. This did not involve social change or issues of diversity on a level of understanding how business actions can affect people.

In order to address the second question, the researcher considered that the best way to approach the topic and try to get conclusive responses to answer the double leading question, was to refer to the simple three dimensional sustainability approach as highlighted by the TBL (Elkington 1994) and concepts along the same three pillar lines, such as those put forward by Willard (2002) or by Savitz, and Weber (2006), as presented earlier on, in the literature review provided in Chapter two. As such, the three sustainability dimensions on which the proposed framework evolved were set: economic, social and environmental dimensions, thereby as per the classic Triple Bottom Line idea by Elkington, which seems to have been dominating the corporate discourse over the past two decades, whenever Sustainability is mentioned at the corporate or managerial level. The reason to do so, is because these dimensions are

easily identified, measurable and relevant to address by middle and senior managers in any service sector company or governmental bodies in the GCC countries. If any further or more complex targets were to be included, at this stage, the end-result might have been significantly compromised. The author considers that there is a crucial need to instil the sustainability-based approach in the service sector of the GCC countries in a very systematic, focused and gradual way. Complexity is the obvious future target, but only once simplicity has been fully achieved and embedded into the organizations. Only once the outcomes are perceived as clear benefits to the private and governmental bodies, can more complex models and measures be applied. Again, this must be done in a systematic and clearly designed way, and has been the leading reason behind the development of this research.

Quantitative data analysis revealed that 34% of the respondents considered the three aspects as most important, whilst quite interestingly 25% of the respondents insisted on the social dimension as being the most important one. This reaction is slightly atypical in the global business context, and may be due to the fact that the vast majority of the respondents had management responsibilities within service sector providers, which are usually more prone to engage in business to customer (B2C) settings and as such need to at all times provide proof of personal care towards customer and staff. Staff training and development was a constant in the three case studies, even though their activities span from logistics/distribution through airline transport and to pharmaceutical company.

One further reason may also be that often sustainability is perceived as under the designation of corporate social responsibility, which, in turn, is often associated with risk management, brand image and occasional mitigation issues.

However, from the qualitative analysis it became apparent that SRS and SSE still perceive sustainability as more economic than social in terms of business strategy and ways to create new policies and leadership. This is in line with the most classic approaches of what is the basis of a business organization, i.e. the financial assets and economic prosperity, as depicted for instance in Carroll's pyramid (Carroll 1991) as the sustaining 'basis' of the pyramid.

8.2. The existing frameworks and the GCC service sector specific framework

As a part of the research, and as previously stated, it is also important to seek the bridge between the gaps of previous theoretical framework and proposed conceptual multidimensional framework.

Given the fact that a plethora of sustainability-focused organizational models and frameworks has come to light over the past decade, it is of utmost importance in this final section of the thesis, to discuss the differences, weaknesses and similarities and strengths in the data presented and conclusions elicited from the case studies, against the most relevant of those ready-made and individually excellent frameworks and models. This information is rich and moves toward building a strategy toward validity and will sustain the reasoning for specific business stakeholders to make informed decisions on why and how to use the sustainability dimensions proposed in the conceptual framework to fit the organisational attributes.

Previous studies and literature delving into the sustainability research and in business ethics and CSR (Blackburn, 2009; Rainey, 2009; Seuring, 2012; Doppelt, 2013; Willard, 2014;) point towards the need to promote a balanced environment, harmony between supply chain and human equity also suggests a link between how sustainability is defined, promoted and implemented as a strategy. The rationale is to pinpoint a pattern between what is already known in existing literature and see if a similar relation exists in the case studies. This proves to be a valid way of discussing the data from the case studies in this approach toward discussing patterns and how this may also explain the choices being made at the leadership level. This may also shed some light onto the how's and whys of the stakeholders' behaviours and views about sustainability, dimensions and by-products of such actions. What this also does is offer a sense of prediction of what could possibly happen next in the region in terms of research and development, innovation and growth especially as more companies adopt similar policies due to the successful performance of the companies polled. Another thought here is that with similar policies being actively applied and sought also means a change in thought process, a change in exposure to new, innovative ideas that certainly can translate to performance and increasing stakeholder satisfaction. This means a certain degree of exposure to diversity and outside elements. As sustainability becomes more acceptable, this also means more people in line with the same thought process and decision making but also does mean the market may tolerate flexibility and new

innovation entrants. Seeing how stakeholders bend and flex to the needs of sustainable dimensions also suggests rational patterns of decision making but a reason for the action and the result.

From this wealth of data, one of interest stands out as a feasible pattern to bridge the gap between the existing literature and proposed framework.

From the frameworks and models analysed, three stand out as clearly providing ideal templates on which the proposed framework is inspired, namely:

- (i) Pojasek's framework,
- (ii) the IRI's Sustainability maturity model and tool, with its 14 dimensions and pertinent questions,
- (iii) Silvius and Schipper's maturity model.

From Pojasek's outstanding review of existing frameworks and Pojasek's own contribution, the researcher acknowledges the targeting of attributes and characteristics that are stated as 'universal', does seemingly relevant to most business and organizational situations. The innovative approach taken by Pojasek in regards to replacing the traditional 'customer focus' of existing business excellence frameworks for a broader 'key stakeholder' focus was also quite appealing to the researcher, even though the further details, dimensions and overall focus of the framework then start to deviate from what might be relevant and applicable to the service sector in the GCC countries, as Pojasek places the emphasis on procedures and policies such as the integration of management systems such as ISO 9001 (quality management), ISO 14001 (environmental management), and OHSAS 18001 (occupational health and safety management) which, for all their value and relevancy to any organization, can only be successfully integrated once the more basic issues and organizational ethos have been leveraged and fully articulated across the sector locally. Also, according to Pojasek's proposal, the need to invest on process improvement, and risk management and bring them together into a single program within a business sustainability framework even though invaluable, are again to be set at a slightly later stage when, as is the case for service sector organizations in the GCC countries, no backbone as such is yet in place. Therefore, although highly appraising and referring often to Pojasek's work, the author considers that there still is a need and an opportunity for the present proposed framework to be put forward to drive the launching of fully committed sustainability-focused practices in the service sector organizations in the GCC countries.

Secondly, the Industrial Research Institute's (IRI) approach was also of particular use to the researcher, allowing the author to fully consider options regarding the number of dimensions to be considered and the types of questions that might be included. However, this particular maturity model is focused on dimensions organized into two areas of focus (strategy and design/technical tools) which, in the present context, fall beyond the core activities and concerns of service providers in the GCC countries. Nevertheless, the approach is extremely insightful and together with the "Tool" provides an ideal template from which to construct frameworks such as the present one, enabling organizations to benchmark their sustainability performance, thus assisting organizations in identifying activities and opportunities on the path to meeting their sustainability goals. But the high number of dimensions and parameters prove to be inappropriate for the goal of this research. Not only some of these dimensions are not directly relevant to the local service sector, but also in many ways they do not fully address the reality of the socio-economic and cultural context of the GCC countries. As stated earlier on, the aim of this research is to confirm the gap and need for a reliable and useful tool that may contribute to inspire and promote sustainability-focused actions and practices in the daily operational routines as well as in the strategic planning of service sector organizations in the GCC countries which, for diverse valuable local reasons, have so far not felt the need to do so. Obviously, once the very first stage (with only three key dimensions proposed) of the proposed framework are fully embedded, the author will be most happy to pursue further action in order to continuously update, consolidate and further develop the present framework, which is expected to be highly complexified in the mid term and fully competitive with the existing and invaluable frameworks such as the IRI's. The IRI's proposal is extremely insightful, very pertinent and noteworthy, and certainly a must-read (at least) to any manufacturing and research and development focused organization in the western heavily industrialized countries, in the sense that they must perceive sustainability from a system perspective; but overall, for the purpose of the gap identified as the scope of the present specific research, the model is far too broad and it would be very difficult to use it as the basic common way to address the subject with organization leaders as an inspirational tool for leading the change towards sustainability-focused organizations.

Clearly one of the most recent models available, the model put forward by Silviu and Schipper in 2010, seemed the most adequate and the one that has more affinity with the

intended scope of this research. This specific maturity model is based on the core concepts of sustainability, the model assesses the level of consideration of sustainability in projects and allows organizations to benchmark their maturity and to monitor their development (Silvius & Schipper, 2010). More importantly, as it establishes the parallel with the proposed novel framework, it is based on the integration of the economic, environmental and social aspects of sustainability (i.e. the three classic ‘pillars’ of organizational sustainability). Moreover, it targets the integration of such dimensions within the scope of project management, thus relating much more closely to the scope of the intended framework than any of the other models and frameworks analysed. This insight corresponds to the triple bottom line element of sustainability which indeed is the ideal way to start integrating sustainability in projects and processes of service providers in the GCC without having to perform multiple and complex preparations or training. The focus is placed on the three core components, i.e.: Economic sustainability (covering Return on Investment, and Business Agility), Environmental Sustainability (covering Transport, Energy, Waste, Materials and Resources) and Social Sustainability (covering Labour Practices and Decent Work, Human Rights, Society and Customers, and Ethical behaviour), thus requiring the inclusion of ‘People’ and ‘Planet’ performance indicators in the management systems, formats and governance of projects, the overall activities dominated by the ‘triple-constraint’ variables time, cost and quality. The authors of this model state that “...the priority is to achieve compliance effectively and rapidly.”

However simple and straightforward this model is, still it did not fully address the specificity of the reality of the GCC countries, and particularly the service sector. But from the researcher’s perspective these three existing models (among the many models and frameworks that have been presented in the last few decades) are the ones that better address the issues such as those perceived in the research gap being addressed in the present thesis. The novelty of the proposed framework in this thesis is mainly its specificity to address present day and near-future concerns of the service sector of the GCC countries, as they have seen an unprecedented interest and growth in sustainability actions, but which have not been fully sustained by procedural or at least guiding models and frameworks.

The proposed framework is therefore strongly linked to this common feature in all of these leading models discussed. In particular, the last model presented, by Silvius and

Schipper, provides a user-friendly tool and uses a questionnaire consisting of four sections comprising thirty one questions in total. The model assesses the level (resources, business process, business model, products/services) on which the different aspects of sustainability are thus provides an ideal inspirational model on which the proposed framework drew ideas from. The fact that this specific and quite recent allows to treat a rather extensive but manageable amount of data whilst focusing the conclusions on the three basic core sustainability criteria (People, Planet and Profit, as per the 3Ps or the TBL approach to Sustainability) fully matches the realities of the GCC scenario which the intended framework targets.

From the primary research-based qualitative and quantitative analyses performed throughout this research, out of the three case studies examined (namely SRS, SSE and IRS) and in what regards the selected three key dimensions of sustainability (social, economic and environmental) it is apparent that one of the traits that is least considered is the human (social) side of sustainability. The need for organisations to consider the human element was not captured to the full extent especially in terms of equity, diversity and community in any of the cases. Does this mean the issue of social is not as important as the other two dimensions of environment and economic? Or is this a need to see how qualitative data garners validity? While the human element is supported at some level, it is not seen as a great determining factor for performance or success at the level of other resulting factors concerning sustainability. It seems the real data is focused upon more solid issues like sustainable innovation, accountability and brand imaging. What this really pinpoints to the observer is a lack of understanding the value of the human element and how people make the other dimensions possible because they create the tangible benefits. Stakeholder actions create economic and social factors so to not see this widely discussed at the level needed in the case study is alarming. Yet, on the other hand, it does serve to validate existing literature and extend the conceptual three part model for sustainable actions because it also suggests that sustainability does need to be balanced to work as a strategy. Clearly each organisation using a sustainability strategy will have a different interpretation of how to use environment, social and economic to promote policies and standards, to set these in place and carry them forward into every use and long term application.

8.3. Main aspects revealed or consolidated during the research

From the research, particularly in what concerns literature review, some key aspects were highlighted and consolidated, namely in regards to the following:

- The sustainability research field is interdisciplinary by nature, and can take place at a complex intersection between a number of different research domains, like social sciences, economics, technology, and business and management.
- The sustainable development initiatives at the national and international level have remained largely unsuccessful and could even be deemed failures, and the overall progress on implementing sustainability policies has been limited.
- The limited progress in implementing sustainability policies is attributed mainly to the adopted sustainability frameworks where many aspects are left largely for open interpretations about how to transform them into practice. In particular, the lack of guidelines to accompany the policies, which resulted in little cohesion in the implementation of the majority of them.
- The absent role of private and public sector organisations, as well as the role of transnational corporations has contributed in making the objectives of sustainable development far from being universal or effective, and the most of sustainability projected outcomes are still not achieved.
- Desired sustainability strategies can be better achieved and transformed into tangible outcomes at the organisational level than any other level. This is mainly because the organisation's environment is close contained, top management has command of the organisation's activities, and they can modify them, change their direction, educate their workforce and adopt sustainability innovations to achieve sustainable development objectives.
- The service sector has the potential to play a key role in sustainable development. This is related to the size of sector, while it represents the largest segment of the world economy, its projected growth, and more importantly because of the mutual influence of the service sector and sustainable development. Although the service sector is mainly producing and dealing with intangible goods like health care services, education services, modern communications and information technologies, and business services, these services normally consume relatively few natural resources, contribute to the development of human capital, and help in transforming the economy and make development more environmentally and socially sustainable.
- Existing sustainability models have been promoted for having many advantages, but each of the leading models or frameworks for organizational sustainability as the

ones presented in Chapter two are mainly adapted to situations where sustainability is not new, the organizations are well-established and deal mostly with the extraction, manufacturing and trading; the service sector has started to be quite recently explored, but in the customer-service sense literature review points out that the two areas in which the focus has been the greatest are sustainable tourism and sustainable marketing. The existing frameworks and models reviewed also reveal some weaknesses in terms of their the limited informative value, their inadequacy in dealing with all sustainability dimensions and aspects when it comes to addressing the issues in non-industrialized countries and emerging economies, their limited capability in combining the concept of sustainability as a philosophy or a way of thinking and as an effective tool in practice, and their weaknesses in transforming the principles of sustainability into operational practices using an integrated and systemic approach.

Considering the multi-disciplinary nature of the research and the wide range of aspects to be covered in the development process of the framework, a set of features has been identified to characterise the proposed framework and which are summarised in the following points:

1. Developing an operational sustainability framework for organisations requires an integrated and systemic approach to incorporate sustainability principles into the policies and practices of these organisations, and achieve a balance between the three sustainability dimensions in these policies and practices.
2. The process of development has to determine the aspects and factors to be considered in the sustainability policies and practices of organisations. This includes the process of identifying the main sustainability rationales and the sustainability stakeholders in an organisational context, as well as the economic, social and environmental issues that influence the development of such policies and practices.
3. The rationales for addressing the general basis of sustainability strategies in organisations and identifying the main issues that motivate them to engage in sustainability practices vary from one organisation to another. The main rationales are advancing sustainability innovations, gaining tangible benefits, improving organisational image and reputation, and obliging to moral principles.
4. Facilitating an effective engagement of both primary and secondary stakeholders is essential to understand and justify the investment in sustainability programmes.

This process requires from the policy makers to undertake stakeholders' analysis; while in general, the primary and secondary stakeholders have different sustainability agendas and are motivated by different sustainability aspects.

5. The capital, which can be classified into three broad forms, natural capital, human capital and created capital, can give an outstanding representation of the costs and benefits of sustainable economic activities for an organisation. Sustainable economic development has to depend on how the three forms of capital are related and interconnected in an economic sustainability policy.
6. A social sustainability dimension in an organisation's policy has to deliver strategies and initiatives that contribute in developing and maintaining social stability over time. Such dimension has to be perceived and used as an inclusive concept, which incorporates all social aspects including the relevant cultural and political aspects. These aspects include social equity that incorporates justice, engagement, cohesion and welfare, as well as transparency, trust, and accountability.
7. An environmental sustainability dimension in an organisation's policy has to focus on linking social and economic development with maintaining and enhancing the quality of the environment in the short and long terms. In this regard, this dimension should be perceived as a representation of the ecosystem while all other types of sustainability including economic and social are entirely dependent upon the environmental sustainability.
8. The potential benefits which can be gained by adopting a multi-dimensional sustainability policy are only realised through mapping and transforming such a policy into sustainability practices. Common examples of these practices are: promote sustainability innovations, maintain equity and workforce Rights, facilitate effective stakeholder engagement, utilise diversity for sustainability, uphold accountability for the organisation's activities, and support community investment and outreach.

8.4. Contribution to state-of-the-art

One of the most important elements of a doctoral thesis is concerned with aligning the importance of the thesis to the development of the discipline or disciplines being researched. This thesis has offered contributions to the field of sustainability while this field is residing at a complex intersection between a number of different research domains i.e., social sciences, economics, technology, business and management, and

political science. As this research study has perceived and approached sustainability concerns from different dimensions and has incorporated many concepts from the relevant domains, the theoretical and practical contributions gained in this research will provide valuable and constructive impacts on the research field of sustainability and these domains.

The theoretical and practical contributions are:

1. An overview of the role of public and private organisations in sustainable development and investigated the environmental, social and economic concerns of sustainable development as well as the sustainability aspects intended to contribute to the development process of GCC public and private organisations.
2. A review of some of the existing sustainability models and frameworks, together with a modest attempt to clarify the difference between a model and a framework. The review has served to evaluate the main strengths and limitations of these models and frameworks in view of adapting the best fit for purpose in regards to the scope and key objective of this research.
3. The field of sustainability has missed an operational sustainability framework that takes a systematic approach and considers the main aspects of social and economic dimensions within environmental sustainability limits. This study has filled this gap by developing such framework that can be applied in the context of the GCC Countries and can be adapted to various other contexts.
4. The multi-dimensional sustainability framework provides the capability to understand an organisation's motive to engage in social, economic and environmental sustainability initiatives. Furthermore, it helps organisational scholars predict when their companies are likely to participate in such activities and explain different approaches towards implementation.
5. The proposed framework encourages and assists scholars, managers, policy makers and other stakeholder groups to contribute in an effective way in the development of their social, economic and environmental sustainability agendas and policies.
6. The proposed sustainability framework provides insight into how organisations respond to changes in the external environment, a critical dimension of successful strategic management.
7. The proposed sustainability framework provides a valuable support for various sustainability stakeholders. Policy makers can take direction from the

framework for planning and developing standards and regulations. Practitioners can have a better understanding of how to achieve more positive attitudes and deal effectively with diversity thus improving group dynamics in the workplace.

8. The proposed sustainability framework provides solutions for organisations to gain sustainable competitive advantage and maintains a balance between business and people as well as between short and long term objectives.
9. This research study is of great value to organisational structures within the GCC countries to gain and maintain sustainable wellbeing for themselves and the whole of society.

8.4. Novelty

The theoretical and practical contributions of this study are novel and timely. As mentioned before, the application of organizational sustainability in the GCC countries is still very incipient, in spite of the growing local governmental and corporate interest in the topic. This may be partially explained by the fact that service sector is the leading sector in the region nowadays, and most of the international developments in organizational sustainability have mainly been concerned with the manufacturing industries. The change towards sustainable practice in the manufacturing sector require mostly procedural changes, in some ways easier to pursue, whilst in the service sector the change of mentality is key, takes longer and needs to be value-based and attract people who are strongly committed to the same values, i.e. people who want to make a difference (Dunphy, Griffiths and Benn, 2009).

With a growing panoply of excellent frameworks and tools for organizational sustainability (particularly those by: Cagnin, Loveridge and Butler in 2005; Pojasek in 2007; Kirkwood, Alinaghian and Srari in 2008; Dunphy, Griffiths and Benn in 2009; Silviu and Schipper in 2012, and the excellent review by Seuring in 2013) alongside with regular and inspiring contributions from world-leading scholars in the field of organizational sustainability such as those by the two eminent Professors Tim O’Riordan, John Elkington and Bob Doppelt, one might argue that there is no apparent need (and therefore the most critic might even state no value) in this present proposal. However, the proposed framework is different and invaluable as it addresses a specific sector (the service sector) which is still not usually much considered when the topic of sustainability is addressed, as most of the pressing sustainability issues arise in the product-manufacturing industries. Moreover, the findings from primary research case

studies undertaken support the proposed Multi-dimensional sustainability framework of being equally present in situations within organisations. Environmental, economic and social remain intertwined and based upon previous literature mainly because of the business heart. The novelty of the proposed framework in this thesis is therefore mainly its specificity to address present day and near-future concerns of the service sector of the GCC countries, as they have seen an unprecedented interest and growth in sustainability actions, but which have not been fully sustained by procedural or at least guiding models and frameworks.

There is much about this research that remains novel within the business context especially as more and more businesses seek leaner solutions to operational challenges. As more and more businesses are exposed and expected to function at a larger scale so are the issues of sustainability for environment, economic and social dimensions warranted further discussion. The introduction of a three faceted dimensional framework offers much to think about but also explore within the context of how the organisation responds to the tool, seeks its use and allows acceptance on the part of the stakeholders. What has been of interest is to see the variation by which these elements are applied as strategy but also values for the whole of the region. The use of the sustainability framework offers a foundation for further connections in offering insight into organisational decision-making and leadership.

Furthermore the three dimensions of sustainability promoted the transferability of how one action creates an impact on another. Even though the three dimensional approach may look simplistic, its parallel with the widespread concept of Elkington's triple bottom line concept as presented in chapter 2, alongside the very useful models and tools provided by leading models and frameworks such as those by Krikwood, Pojasek and Silvius and Schipper, bring the concepts back to the basic triad. The reasoning is clear: even though a multi-dimensional approach consisting of over a dozen dimensions might be (and in some cases is) appropriate in that it allows for clarity and clear-cut deterministic analysis of challenges and opportunities across a multitude of processes, tasks or mindsets in a company, on the other hand they may prove an upfront impediment for those less familiar with the concepts and tools of sustainability and who will not eagerly consider taking into account a myriad of data collection and reflective analysis approach on their own routine practices and values.

But this begs the question and consideration of how sustainable activities also create a proliferation of other activities in the form of tangible benefits. The issue of widespread sustainability also warrants examining innovation, knowledge sharing, human rights and diversity, especially as more exposure to new ideas continues. For example, strong economic gains come as a result of strong performance by the firm but this can also affect the environment in terms of it being stronger and providing social improvements for the area.

Therefore, what is novel about this research is that it addresses a very specific research gap, aims at contributing with a tool that is meant to go beyond the realm of pure academic debate and into being a ready-made preliminary tool that can be applied and useful to local practitioners in a very specific context but which, otherwise, would remain far from bridging the gap between the level of sustainability engagement in the region in regards to urban development and major intervention areas, but which is lagging behind when it comes to the ability to engage local organizational leaders of the service sector to fully embed responsible socio-environmental considerations, plans and actions into their training, development, delivery and auditing routines. By considering such a framework and its future developments, these organizations might soon reach the same level of adequacy in regards to sustainability-based actions and programs as their partner organizations in the western world, and set a major and urgently needed role model for the service sector in the Arab world and the MENA region in general.

As stated before, innovation and creativity remain important for a discussion of the three dimensions as they touch upon how strategies are formed and accepted by the stakeholders. What remains unfinished is how m these ideologies toward sustainable activities remain important to the existing case study organisations in creating long term benefits and accepted behaviours on the part of the stakeholders. Sustainability and furthermore, the use of three dimensions for understanding the actions of firms is something new and innovative on its own so the need for long term strategies and analyses is desired for further review of these important relationships. The link between the proposed framework, case studies and literature allows the three dimensions to be established and explained with respect to established working correlations. However what is truly needed is a more definitive proof of these relationships existing over a longer span of time. What was really potent here was to see the connection and propose these highlights. Thus, the main objective of this work was to explore how the three

dimensions expand into an exploration of greater, deeper issues relating to softer human morals such as diversity and culture. It was important to relate these issues back to how the three dimensions are defined in relation to sustainability and the stakeholders in general.

Still in order to address the gap, interviews and case study materials were provided to offer insight into how the three dimensions function and relate to each other on a whole. Literature about sustainability as well as business organisations is expansive, but this also serves to create a foundation for this research so as to explore more profound and fulfilling connections. Furthermore, the studied literature and frameworks also served to demonstrate a need for further growth in the field of business operations in relation to sustainability tools but also how these influence areas of human resources, social change, diversity, accountability and innovation as this justifies the research objectives.

This study remains ground-breaking in its exploration of previous literature as the connections between issues proves valid. Case study material and first-hand accounts also suggest a correlation. The purpose of this study was to create a framework that also serves to create solutions and future research toward specific relationships. What is of a valid interest here how such relationships work and bring forward the common value of sustainability, In blending the previous literature with new data, although limited, allows one perspective for future research. Still what remains is a rich study that can join this area of ground-breaking research to further acceptance and seek diverse, innovative knowledge.

The apparent “non-complexity” that is the core of the present novel framework is, in many ways, its most powerful statement. Sometimes, as is the case in the present context, innovation is only successful if carefully balanced with tradition. In the present case, the novelty, or innovation, as we may call it, stems from a carefully considered process of adjustments to existing proven tools, practices and experienced outcomes from various sources that are meant to trigger minor but very perceptible and tangible changes in the GCC service sector. The aim is to gradually and systematically move away from non-regulated practices and processes into focusing on achieving a new status of ongoing and gradual improvement. More than focusing on radical explorative tools, the author therefore is fully convinced that this contribution may be the most

relevant and appropriate tool to bring about the perceived and urgently needed changes in the service sector organizations in the GCC countries (and eventually in a later stage across the MENA region). And indeed by focusing on the minor but ‘vital few’: in this case, the three core dimensions of sustainability. The target and the novelty of this approach is to use the linear multi (tri-dimensional) framework as an incremental ”exploitation” tool on which further dimensions may be later on added to. Based on incipient knowledge and know-how, target to move from unintended non-sustainable practices or mindsets into creating the perceived need to move onto becoming leaders of local best practice. As the mindsets and best practices accumulate, new dimensions can then be added onto the framework, making it possible to make the move and turn the service sector organizations (both private and governmental) in the GCC countries into leading the movement as change agents for sustainability. Another aspect that is crucial in the development of this framework, and adds to its value and novelty, is the fact that several multiple and diverse frameworks will arise from it, as each organization will have the opportunity to get full ownership of the way in which the framework will be applied and developed within their own organization. Therefore, the intended and expected multi-dimensional complexity of the framework will be the summative outcome of a myriad of expressed experiences by the GCC service sector organizations themselves. As such, the intended framework might become one of the most complex and yet agile sustainability frameworks (or maturity model) available for service sector organizations, at least in the GCC countries and overall MENA region context.

8.5. Limitations

While the above novelty section discussed areas where the work is cutting edge and ground breaking in its vision, there are also areas of limitation and challenges in this study. First and foremost, the need and desire for defining sustainability while keeping it in context to business operations and also further expanding the definition towards the concept into areas that impact social, economic and environmental issues, which was a challenging but interesting quest, from existing literature and seeking this as a foundation for extending the meanings. The result of this is that such definitions of sustainability are flexible to meet many needs in the modern context thereby also fitting in the global view of business. What remains however is no definitive answer as to what constitutes sustainability except in certain conditions. What further research needs to be prepared for and this possibly an exciting avenue to explore will be the concern that

sustainability definitions and applications within the business world and beyond will evolve. Change is a constant and there is concern for how it will impact the groundbreaking nature of this work toward further insights on how to further develop, in a permanent process of reflection and evaluation, the evidence needed to build the business case for corporate responsibility/sustainability in the GCC region, particularly in the service sector.

Another limitation that is forthcoming remains the issue of how businesses in the Gulf are exposed to the outside world especially as these firms take on further global roles in their growth and market share. The concern is founded that these firms may not be receptive to outside influence and this either leaves them out of competition or with the choice to embrace such elements as diversity and culture as they relate to stakeholder views of work, society and knowledge. What is really concerning is how present cultural conditions and pre-set value systems may hamper diffusion of change and also cause sustainability to be less accepted on a whole. This leads to the concern that possibly the study will need access to further data and a larger scale survey in the future to continue validity and soundness of fresh analyses. There is the concern if that will be possible due to some constraints and this may change the vision of the study for future researchers.

8.6. Potential further improvements

The author is fully aware that in this proposed framework not every angle has been unturned or explored. Such gaps and limitations are not perceived as undermining the value of proposed framework, but rather as open doors to pursue further research and gradually consolidate this framework sometime in the future.

The GCC, unlike other developing countries, welcome multinational companies mainly for their expertise, but not usually for their capital, which is locally abundant (Hertog, 2013). In regards to service sector, most of it is privately owned, as GCC business now plays a deeper role in sectors like education, health, telecoms, heavy industry and air transport, which until the 1990s were partly or completely state controlled (Hertog, 2013; Al-Dabbagh and Assaad, 2010). In the GCC; particularly in the UAE, long-term national priorities are outlined in the “Vision 2030” and include diversification towards a knowledge-based economy, enhancing the role of Emirati nationals in the private and public sectors, developing public service excellence and moving towards sustainable

patterns of living (Government of Abu Dhabi, 2009; Mickoleit, 2014). One aspect that particularly stands out is the pursuit for innovation, and in this sense the proposed multi-dimensional sustainability framework addresses this. The GCC countries, such as Qatar, Kuwait and the United Arab Emirates (UAE) are among the richest in the world, measured by GDP per capita, and this provides for ample opportunities to shape innovation patterns (Mickoleit, 2014).

One other issue identified in the latest reports are those of diversity, inclusiveness and gender issues, in parallel with the major worldwide requirements to ensure food, water and energy security. Again, these variables and dimensions are included as pillars of the proposed framework, and therefore seem to point out to the fact that this framework is a theoretical contribution that also fills a research gap relevant to the context of the GCC Countries and which may be extended and adapted to fit various other contexts, as for instance the MENA region in general in order to contribute to achieving the goals set on Vision 2030.

In the meantime, the measurable success of this new framework will be the time it will take for GCC service sector organizations to embed this preliminary framework in their organizations and to fully achieve the ideal balance between their social, economic and environmental dimensions with few constraints, thus becoming potential leaders of change for a more sustainable and inclusive future.

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APPENDICES

Appendix 1. The Semi-structured Interview Guide for the Validation of Sustainability Policy Factors (Sustainability Rationales and Stakeholders)

Framework Section	Sustainability Policy Factors	List of Questions
Section One Sustainability Policy Validation	Sustainability Rationales	<p>PQ1 – What are the rationales of sustainability policy in your organisation: to advance sustainability innovations, to gain tangible benefits, to improve the organisation’s image and reputation, to oblige to moral principles, or any other rationale?</p> <p>PQ2 – Are there any benefits your organisation gains from your sustainability policy?</p> <p>PQ3 – How much is the influence* of the rationale of advance sustainability innovations in the decision of your organisation to adopt a sustainability policy?</p> <p>PQ4 – How much is the influence* of the rationale of gaining tangible benefits (e.g. profit maximization) in the decision of your organisation to adopt a sustainability policy?</p> <p>PQ5 – How much is the influence* of the rationale of improving organisation image and reputation in the decision of your organisation to adopt a sustainability policy?</p> <p>PQ6 – How much is the influence* of the rationale of moral obligation in your organisation’s decision to adopt a sustainability policy?</p> <p>* The scale of influence is from 0 to 5, where 0 corresponds to no influence, 1 is very low influence, 2 is low influence, 3 is medium influence, 4 is high influence, and 5 is very high influence.</p>
	Sustainability	<p>PQ7 – Do you believe that your organisation manages to identify and involve a wide range of stakeholders in the development of sustainability policy?</p> <p>PQ8 – From the following list: (Owners and Shareholders, Top Management, Employees, Suppliers, Customers, Governments, Communities, Trade Unions, Independent Regulators, and Environmentalists), who are the main stakeholders of the development of sustainability policy in your organisation?</p> <p>PQ9 – Do you suggest any other stakeholder for the</p>

	Stakeholders	<p>development of sustainability policy not mentioned in the previous list?</p> <p>PQ10 – Which of the stakeholders do you believe are qualified to be considered as primary, and which are secondary, for the development of your sustainability policy?</p> <p>PQ11 – Is the involvement of each stakeholder in the development of the sustainability policy affected by different sustainability rationale?</p> <p>PQ12 – Do you believe that the driving force of the primary stakeholders is sufficient to promote your organisation to adopt a sustainability policy voluntarily?</p> <p>PQ13 – Has your organisation managed to establish a mechanism to incorporate the stakeholders’ views in the development of the sustainability policy of your organisation?</p>
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Appendix 2. The Semi-structured Interview Guide for the Validation of Sustainability Policy Dimensions (Economic, Social, and Environmental Dimensions)

Framework Section	Sustainability Policy Dimensions	List of Questions
<p>Section One</p> <p>Sustainability Policy Validation</p>	<p>Economic Dimension</p>	<p>PQ1 – What are the objectives your organisation is planning to achieve from implementing their economic sustainability policy?</p> <p>PQ2 – What aspects in your sustainability policy have been placed for maintaining economic sustainable development?</p> <p>PQ3 – What are the measures taken by your organisation to maintain natural capital? This may include decreasing the consumption of non-renewable resources and the efficient use of renewable resources.</p> <p>PQ4 – Do you believe that your organisation is successful in developing human capital and that they have invested sufficient funds in training and education programmes?</p> <p>PQ5 – To what extent has your organisation managed to develop sustainable infrastructure for delivering their products and services?</p> <p>PQ6 – What is the scale of existence* for the economic dimension in forming the sustainability policy of your organisation?</p> <p>* The scale of existence is from 0 to 5, where 0 corresponds to no existence, 1 is very low existence, 2 is low existence, 3 is medium existence, 4 is high existence, and 5 is very high existence.</p>
	<p>Social dimension</p>	<p>PQ7 – What are the social objectives you are planning to achieve from implementing your organisation’s sustainability policy?</p> <p>PQ8 – What are the aspects in your sustainability policy which you believe contribute to social sustainable development?</p> <p>PQ9 – What are the measures taken by your organisation to maintain equality, transparency, and accountability?</p> <p>PQ10 – Has your organisation succeeded in providing gender equality?</p> <p>PQ11 – Do you believe that your organisation is successful in maintaining equal opportunity?</p> <p>PQ12 – Has your organisation managed to ensure compliance with articulated accountability standards?</p> <p>PQ13 – What is the scale of existence* for the social dimension in forming the sustainability policy of your organisation?</p> <p>* The scale of existence is from 0 to 5, where 0</p>

		<p>corresponds to no existence, 1 is very low existence, 2 is low existence, 3 is medium existence, 4 is high existence, and 5 is very high existence.</p>
	<p>Environmental Dimension</p>	<p>PQ14 – What are the environmental objectives you are planning to achieve from implementing your organisation’s sustainability policy?</p> <p>PQ15 –What aspects in your sustainability policy are intended to contribute to environmental sustainability?</p> <p>PQ16 –To what extent has your organisation managed to cut emissions and pollutions?</p> <p>PQ17 – To what extent has your organisation managed to control waste? This includes waste reduction, waste recycling and re-use, and waste disposal.</p> <p>PQ18 – What is the scale of existence* for the environmental dimension in forming the sustainability policy of your organisation?</p> <p>* The scale of existence is from 0 to 5, where 0 corresponds to no existence, 1 is very low existence, 2 is low existence, 3 is medium existence, 4 is high existence, and 5 is very high existence.</p>

Appendix 3. The Semi-structured Interview Guide for Section Two of the Framework (Sustainability Practices Validation)

Framework Section	Sustainability Practice Type	List of Questions
<p>Section Two Sustainability Practices Validation</p>	<p>Promote Sustainability Innovations</p>	<p>PQ1 – Has your organisation promoted sustainability innovations as part of your organisation’s sustainability practices? PQ2 – What is the priority* of promote sustainability innovations practices in the sustainability policy of your organisation? PQ3 – Why has your organisation decided to adopt promoting sustainability innovations practice? PQ4 – Who is behind your organisation’s decision to adopt promoting sustainability innovations practice? PQ5 – Do you believe that adopting sustainability innovations has contributed to maximising profits and getting competitive advantage for your organisation? * The scale of priority is from 0 to 5, where 0 corresponds to no priority, 1 is very low priority, 2 is low priority, 3 is medium priority, 4 is high priority, and 5 is very high priority.</p>
	<p>Maintain Equity and Workforce Rights</p>	<p>PQ6 – Does your organisation go beyond complying with government policy to maintain equity and workforce rights? PQ7 – Has your organisation maintained equal employment opportunity and has it prohibited job discrimination for reasons of race, religion, colour, national origin, and sex? PQ8 – Do you think that your organisation should follow the International Equal Employment Opportunity Act or has your own act recognised the economic and social context of your country? PQ9 – What is the priority* of Maintain Equity and Workforce Rights practices in the sustainability policy of your organisation?</p>
	<p>Facilitate Effective Stakeholder Engagement</p>	<p>PQ10 – Has you organisation managed to facilitate effective communicationsto insure the success of stakeholders engagement? PQ11 – Has your organisation identified the stakes of the relevant stakeholders and addressed their concerns and interests? PQ12 – Do you believe that your organisation has succeeded in developing strategic alliances with a wide range of stakeholders to resolve the key sustainability challenges and implement sustainability practices? PQ13 – What is the priority* of Facilitate Effective Stakeholder Engagement practices in the sustainability policy of your organisation?</p>

	<p>Utilise Diversity for Sustainability</p>	<p>PQ14 – Has your organisation utilised diversity for sustainability practices? PQ15 – Why has your organisation decided to utilise diversity for sustainability? PQ16 – Who is behind your organisation decision to utilise diversity for sustainability practices? PQ17 – Do you believe that your organisation has the capacity to manage diversity for sustainability? PQ18 – What are the tangible and intangible benefits which your organisation gains from utilising diversity for sustainability practices? PQ19 – What are the costs and challenges associated with utilising diversity for sustainability in your organisation? PQ20 – What is the priority* of Utilise Diversity for Sustainability practices in the sustainability policy of your organisation?</p>
	<p>Uphold Accountability for Sustainability Practices</p>	<p>PQ21 – Does your organisation uphold accountability for sustainability practice? PQ22 – What are the rationales behind your organisation’s decision to uphold accountability for sustainability practice? PQ23 – Who are the stakeholders of upholding accountability for sustainability practice in your organisation? PQ24 – What are the standards used to improve the accountability of your organisation? PQ25 – What is the priority* of Uphold Accountability for Sustainability Practices in the sustainability policy of your organisation?</p>
	<p>Support Community investment and outreach</p>	<p>PQ26 – Does your organisation support community investments and outreach? PQ27 – What are the motivations that drive your organisation to support community investments and outreach? PQ28 – What are the forms of activities that have been carried out by your organisation and recognised to be supporting community investments? PQ29 – Does your organisation adopt any other sustainability practice apart from the previous list? If yes, who are their stakeholders and what are the rationales for adopting this practice? PQ30 – What is the priority* of Support Community investment and outreach practices in the sustainability policy of your organisation?</p>

Appendix 4. Quantitative Interview Questions

This research work has been conducted to develop a Multi-Dimensional Sustainability Analysis Framework (MDSAF); the framework will focus on the role of public and private sector organisations in the development process of GCC Countries. The framework is intended to assist organisations to develop their sustainability policies and transform them into effective sustainability practices. This questionnaire has been developed to know whether the formulated framework is effective or not to carry out the job and fulfill the intended purposes. The questionnaire has been divided into four main parts and the respondents are required to choose the correct option. The provided information will be used for academic purpose only.

Name

Please tick an appropriate option.

PART One – Background about your organisation	
What is your role in the organisation you had ? Shareholders and CEO Top Management Regional Manager Middle Level Manager Junior Level Employee	What is the size of your organisation? Less than 100 Between 101-500 Between 501-1000 Between 1001-3000 More than 3000
Who is responsible to make the sustainability policy decisions? Top Management Regional Manager Owner and Shareholders Middle Level Manager Junior Level Employee	How often do you see yourself involved in participating in the sustainability policy formulation ? Always Sometimes Rarely None Other.....
What age group you are belongs to ? 20-30 31-40 41-50 51-60 Above 60.....	

Validation of Sustainability Dimensions

According to your perceptions, which one of the sustainability dimensions is most important for sustainable development?

- Social
- Economical
- Environmental
- All of the Above
- None of the Above

From the following dimensions, which your organisation is focusing more nowadays?

- Social
- Economical
- Environmental
- All of the Above
- None of the Above
- Other.....

Do you think that implementing programs related to economic, social and environment could help your organisation develop a sustainability policy?

Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	2	3	4	5

Do you think focusing more on one of the sustainability dimensions could help your organisation sustain itself in the competitive situations and competitive advantages?

- Yes
- No
- Don't Know

Economic Dimension of Sustainability

To what extent your organisation has been successful in the implementation of programs for the development of human capital?

Very low Impact	Low Impact	Medium impact	High Impact	Very High Impact
1	2	3	4	5

Do you think that taking into account the provision of training and development infrastructure used for effectiveness and efficiency in performances could help your organisation gain sustainability?

Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	2	3	4	5

In terms of Economic dimension, which of the dimensional aspect your organisation is more inclined towards when creating the economic policy?

- Investment in Education and Training
- Renewable or Non-renewable resources
- Production Infrastructure Development
- Services Infrastructure Development
- All of the Above
- Other.....

Social Dimension of Sustainability

According to your views, is your organisation focusing on all aspects of gender equality?

Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	2	3	4	5

Do your organisation support community development activities and built trust by providing highly standardised products?

Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	2	3	4	5

In terms of Social dimension, which of the dimensional aspect your organisation is more inclined towards when creating the social policy ?

Gender Equality and Equal Opportunities

Transparency and Trust

Accountability

All of the Above

Other.....

Environmental Dimension of Sustainability

Have your organisation implemented any environmental management systems?

Yes

No

Don't Know

Do you conduct audits to know whether the implemented systems are working appropriately?

Yes

No

Don't Know

Do you think that every organisation should integrate programs and plans for efficient use of resources and recycling of wastes?

Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	2	3	4	5

In terms of Environment dimension, which of the dimensional aspect your organisation is more inclined towards when creating the economic policy ?

Emission to air, water and soil

Waste Reduction and Waste Recycling

Waste Disposal

None of the Above

All of the Above

Other.....

Sustainability Adoption Rationales

Do you think your organisation adopt sustainability policy in the organisation due to advance sustainability innovations?

Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	2	3	4	5

Do you think your organisation adopt a sustainability policy due to gain the tangible benefits ?

Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	2	3	4	5

Do you think your organisation adopt a sustainability policy due to organisation image and brand reputation ?

Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	2	3	4	5

Do you think your organisation adopt a sustainability policy due to fulfil the moral obligation towards the society ?

Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	2	3	4	5

Sustainability Stakeholders

Do you believe that your organisation manages to identify and involve a wide range of stakeholders in the development of sustainability policy?

Yes

B) No

C) Don't Know

Which of the following stakeholders plays a primary role in the development of sustainability policy?

Owners, Shareholders, and Top management

Employees

Suppliers and Customers

All of the above

None of the above

Which of the following stakeholders plays a secondary role in the development of sustainability policy?

Governments

Local communities or Global communities

Trade and Labour Unions

Environmentalists and Scientists

All of the above

None of the above

Do you believe that the driving force of the primary stakeholders is sufficient to promote your organisation to adopt a sustainability policy voluntarily?

Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	2	3	4	5

Has your organisation managed to establish a mechanism to incorporate the stakeholders' views in the development of the sustainability policy of your organisation?

Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	2	3	4	5

Sustainability Practices

Has your organisation promoted sustainability innovations as part of your organisation's sustainability practices ?

Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	2	3	4	5

Has your organisation maintained equal employment opportunities and prohibited job discrimination for reasons of race, religion, colour, national origin, and sex?

Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	2	3	4	5

Do you think that your organisation has succeeded in carrying out communication and coordination with a wide range of stakeholders to solve their issues and concerns for successful sustainable engagement?

Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	2	3	4	5

Do you think that implementation of accountability systems is to enable your organisation to build sustainability?

Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
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Disagree				Agree
1	2	3	4	5

Do you believe that your organisation has the capacity to manage diversity for sustainability?

Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	2	3	4	5

Do you believe that your organisation involved in activities supporting community and making investments?

Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	2	3	4	5

Appendix 5. Principal Components Analysis

Principal Components Analysis Eigen analysis of the Correlation Matrix

Component Eigen value Proportion Cumulative

1	4.7817	0.1449	0.1449
2	3.8650	0.1171	0.2620
3	3.7020	0.1122	0.3742
4	2.4547	0.0744	0.4486
5	2.3396	0.0709	0.5195
6	2.0055	0.0608	0.5803
7	1.8205	0.0552	0.6354
8	1.4674	0.0445	0.6799
9	1.3654	0.0414	0.7213
10	1.1554	0.0350	0.7563
11	<u>1.0677</u>	0.0324	0.7886
12	0.8575	0.0260	0.8146
13	0.7840	0.0238	0.8384
14	0.7298	0.0221	0.8605
15	0.6756	0.0205	0.8810
16	0.6334	0.0192	0.9002
17	0.5528	0.0168	0.9169
18	0.4279	0.0130	0.9299
19	0.3987	0.0121	0.9420
20	0.3642	0.0110	0.9530

20	0.3642	0.0110	0.9530
21	0.3205	0.0097	0.9627
22	0.3062	0.0093	0.9720
23	0.2493	0.0076	0.9795
24	0.2052	0.0062	0.9858
25	0.1694	0.0051	0.9909
26	0.1400	0.0042	0.9951
27	0.0736	0.0022	0.9974
28	0.0674	0.0020	0.9994
29	0.0170	0.0005	0.9999
30	0.0026	0.0001	1.0000
31	0.0000	0.0000	1.0000
32	0.0000	0.0000	1.0000
33	-0.0000	-0.0000	1.0000

Eigenvectors (component loadings)

Variable	PC1	PC2	PC3	PC4	PC5	PC6	PC7
x1	0.865	0.023	0.043	0.054	0.076	0.612	0.012
x2	0.750	0.220	0.070	0.012	0.245	-0.024	-0.028
x3	0.814	0.099	0.227	-0.076	-0.100	-0.258	-0.078
x4	0.704	-0.331	0.149	0.172	0.046	0.072	-0.148
x5	0.651	0.301	-0.092	-0.063	-0.333	0.124	0.126
x6	-0.243	0.823	-0.039	0.402	0.055	0.036	0.163
x7	-0.015	0.625	-0.315	0.282	-0.050	-0.213	-0.114
x8	-0.412	0.711	0.087	-0.036	-0.020	-0.051	-0.172

x9	-0.139	0.280	-0.363	-0.127	0.010	0.021	0.127
x10	-0.014	-0.182	0.860	0.135	-0.301	-0.290	-0.026
x11	-0.062	-0.065	0.786	-0.000	-0.226	0.282	0.315
x12	0.184	-0.201	0.541	0.256	-0.105	-0.233	0.140
x13	-0.077	-0.203	0.670	0.027	-0.264	0.009	-0.045
x14	-0.412	0.011	0.087	-0.036	-0.020	-0.051	-0.172
x15	-0.139	-0.280	0.263	-0.127	0.010	0.021	0.127
x16	0.052	0.073	-0.084	0.540	-0.151	0.262	-0.180
x17	-0.048	0.079	-0.144	0.613	-0.092	0.207	-0.054
x18	-0.001	0.011	-0.138	0.520	0.166	0.188	-0.497
x19	-0.192	-0.113	-0.018	0.557	0.279	-0.189	-0.006
x20	-0.058	0.026	-0.177	0.856	-0.186	-0.153	0.031
x21	0.070	0.205	-0.168	0.891	0.110	0.274	-0.022
x22	-0.055	-0.075	0.084	0.924	0.035	0.372	0.104
x23	-0.226	-0.184	0.046	-0.257	0.833	0.059	-0.062
x24	-0.153	0.194	-0.156	-0.012	0.635	0.012	0.326
x25	-0.131	0.110	-0.025	0.012	0.797	0.037	0.068
x26	0.114	0.258	-0.055	-0.205	0.632	-0.289	-0.018
x27	-0.107	0.033	0.069	0.047	0.971	0.149	0.071
x28	-0.019	-0.001	-0.042	0.060	0.842	-0.164	0.269
x29	-0.135	0.325	-0.115	-0.084	-0.305	0.084	0.739
x30	-0.263	0.065	-0.020	0.401	0.039	0.001	0.800
x31	0.008	0.152	-0.341	0.242	-0.008	-0.243	0.855

x32	-0.414	0.007	0.089	-0.036	-0.020	-0.046	0.756
x33	-0.131	-0.277	-0.363	-0.132	0.022	0.028	0.840
x34	0.048	-0.123	-0.217	0.044	-0.123	0.124	0.771
Variable PC8 PC9 PC10 PC11 PC12 PC13 PC14							
x2	0.326	0.184	-0.354	0.180	0.307	0.196	-0.104
x3	-0.127	0.152	0.016	0.174	-0.036	-0.209	0.265
x4	-0.058	0.140	-0.002	-0.069	-0.173	0.283	0.289
x5	-0.002	0.077	-0.181	-0.078	-0.013	-0.052	0.030
x6	-0.186	0.202	0.098	-0.196	0.100	0.006	0.168
x7	0.137	0.106	0.016	0.228	-0.272	-0.172	-0.039
x8	0.108	-0.199	0.036	0.024	0.006	0.043	-0.021
x9	0.050	0.053	-0.094	0.047	0.038	0.047	0.024
x10	-0.086	0.210	-0.027	0.285	0.067	0.016	0.110
x11	-0.126	-0.019	0.031	0.210	-0.416	-0.035	0.016
x12	-0.080	-0.251	0.034	-0.115	-0.014	0.016	-0.096
x13	0.201	0.304	-0.225	-0.082	-0.243	0.234	-0.386
x14	0.108	-0.199	0.036	0.024	0.006	0.043	-0.021
x15	0.050	0.053	-0.094	0.047	0.038	0.047	0.024
x16	-0.390	-0.132	-0.072	0.186	0.005	-0.092	-0.522
x17	0.092	-0.385	0.073	0.145	-0.114	0.454	0.138
x18	-0.215	0.165	-0.079	0.031	-0.026	0.136	-0.068
x19	-0.332	-0.136	-0.078	-0.229	-0.073	-0.264	-0.181

x20	-0.330	0.005	-0.237	0.183	0.017	0.173	0.096
x21	-0.210	0.081	0.235	0.089	0.004	0.100	0.342
x22	0.245	0.071	0.019	0.379	0.054	-0.395	0.042
x23	-0.114	0.029	0.382	0.132	-0.041	-0.026	-0.123
x24	0.202	-0.002	0.320	-0.247	-0.055	0.021	-0.200
x25	-0.036	0.350	0.177	0.148	-0.215	0.098	-0.216
x26	0.048	-0.057	0.101	0.036	-0.402	0.249	0.008
x27	-0.021	-0.164	-0.526	-0.152	-0.442	-0.170	0.199
x28	-0.101	-0.336	-0.097	0.468	0.154	0.093	-0.060
x29	-0.101	0.024	-0.185	-0.130	0.144	-0.030	0.852
x30	-0.249	0.138	0.012	-0.103	0.190	0.152	0.701
x31	0.051	0.095	0.058	0.099	-0.186	-0.246	0.675
x32	0.125	-0.186	0.046	0.019	-0.025	0.026	-0.009
x33	0.048	0.065	-0.070	0.003	0.022	-0.007	0.681
x34	0.179	-0.155	0.063	-0.097	0.058	-0.216	0.921
Variable	PC15	PC16	PC17	PC18	PC19	PC20	PC21
x2	0.081	-0.056	0.126	-0.142	0.182	0.089	-0.496
x3	-0.245	-0.092	-0.174	-0.289	0.068	-0.048	-0.220
x4	-0.003	-0.043	-0.113	-0.246	-0.149	0.048	-0.275
x5	0.154	-0.143	-0.073	0.327	-0.031	-0.042	-0.127
x6	-0.125	0.021	0.059	0.090	-0.052	-0.203	-0.024
x7	-0.007	-0.114	0.178	0.048	0.024	0.106	0.082

x8	0.064	0.013	-0.069	-0.022	0.091	0.041	0.157
x9	0.026	-0.123	-0.068	-0.006	0.043	-0.049	0.009
x10	0.192	-0.214	-0.062	0.185	-0.037	-0.018	0.087
x11	0.021	0.202	0.040	0.081	0.177	0.432	-0.168
x12	0.383	-0.011	-0.274	0.000	0.158	0.067	-0.173
x13	-0.227	0.202	-0.260	-0.149	0.068	-0.067	0.079
x14	0.064	0.013	-0.069	-0.022	0.091	0.041	0.157
x15	0.026	-0.123	-0.068	-0.006	0.043	-0.049	0.009
x16	-0.174	-0.274	-0.042	-0.217	0.125	-0.264	-0.057
x17	0.126	-0.017	0.239	-0.067	0.071	-0.110	-0.140
x18	0.216	-0.074	-0.166	0.086	-0.408	0.417	0.078
x19	0.315	0.179	0.000	-0.167	0.099	0.009	-0.253
x20	0.036	0.466	0.403	-0.234	-0.151	-0.068	0.126
x21	-0.014	-0.067	-0.322	-0.215	0.386	0.003	0.112
x22	0.382	0.182	-0.124	-0.244	-0.305	-0.286	0.061
x23	-0.089	-0.213	0.273	0.214	-0.204	-0.077	-0.415
x24	-0.103	-0.068	-0.040	-0.366	-0.351	0.243	-0.043
x25	0.105	0.252	-0.034	0.312	0.244	-0.102	0.021
x26	0.148	0.009	-0.258	0.031	-0.244	-0.451	-0.134
x27	-0.158	-0.221	0.052	0.081	-0.116	-0.100	0.041
x28	-0.348	0.090	-0.360	0.162	-0.230	0.171	-0.029
x29	0.142	0.073	-0.240	0.085	-0.066	0.086	-0.190
x30	-0.061	0.139	-0.053	0.045	-0.115	-0.101	0.058

x31	-0.053	0.034	0.051	-0.166	0.071	0.192	-0.069
x32	0.060	-0.025	-0.045	0.007	0.105	0.015	0.155
x33	0.004	-0.131	-0.038	-0.000	0.086	-0.042	-0.045
x34	-0.285	0.462	-0.154	0.241	0.006	-0.108	-0.308
Variable	PC22	PC23	PC24	PC25	PC26	PC27	PC28
x2	0.141	-0.056	-0.116	-0.127	0.235	0.024	-0.008
x3	-0.118	-0.392	0.369	0.088	-0.175	0.193	-0.020
x4	-0.474	0.334	-0.266	0.052	0.011	0.051	0.012
x5	-0.149	0.207	0.013	-0.001	-0.064	0.454	0.297
x6	0.156	-0.000	0.052	-0.170	0.213	-0.073	0.392
x7	-0.065	0.237	0.013	-0.136	0.022	0.364	-0.333
x8	-0.063	0.027	-0.052	-0.036	0.112	-0.066	-0.033
x9	-0.062	-0.122	-0.007	-0.083	-0.049	-0.031	-0.184
x10	0.344	-0.140	-0.487	0.299	-0.031	-0.041	0.005
x11	0.040	-0.202	-0.121	-0.358	0.045	-0.087	-0.013
x12	-0.041	-0.072	0.337	0.165	0.489	0.093	-0.042
x13	0.320	0.225	0.236	0.076	-0.082	0.020	0.053
x14	-0.063	0.027	-0.052	-0.036	0.112	-0.066	-0.033
x15	-0.062	-0.122	-0.007	-0.083	-0.049	-0.031	-0.184
x16	-0.184	-0.108	-0.210	-0.013	0.106	-0.040	0.065
x17	0.163	-0.132	0.166	0.227	-0.393	0.022	0.052
x18	0.121	-0.239	0.181	-0.066	0.026	0.076	0.122

x19	0.249	0.163	-0.175	-0.031	-0.389	0.167	0.034
x20	-0.049	0.019	0.004	0.143	0.295	0.103	0.054
x21	0.339	0.246	-0.065	0.064	0.175	0.141	-0.094
x22	0.027	0.074	0.093	0.004	0.018	-0.013	0.010
x23	0.205	0.273	0.234	0.095	0.176	-0.107	-0.142
x24	0.058	-0.192	-0.264	0.280	0.102	0.161	-0.005
x25	-0.293	-0.151	-0.018	0.417	-0.010	-0.017	0.016
x26	0.049	-0.118	-0.122	-0.363	0.051	-0.113	0.015
x27	0.166	-0.057	-0.012	0.269	0.219	-0.060	-0.139
x28	0.004	0.229	0.003	0.044	-0.078	0.046	0.128
x29	-0.139	0.141	0.034	0.202	-0.124	-0.460	-0.261
x30	0.058	-0.080	0.016	-0.238	-0.027	0.023	-0.446
x31	0.025	0.151	0.028	0.026	0.004	-0.472	0.251
x32	-0.048	0.035	-0.059	-0.067	0.139	0.036	0.175
x33	-0.042	-0.130	0.019	-0.048	-0.052	-0.049	0.343
x34	0.088	-0.192	-0.237	0.076	0.116	0.161	-0.052
Variable	PC29	PC30	PC31	PC32	PC33		
x2	-0.003	0.008	0.000	0.000	-0.000		
x3	-0.041	-0.013	-0.000	-0.000	0.000		
x4	0.010	-0.002	-0.000	-0.000	0.000		
x5	0.242	-0.202	-0.195	-0.033	0.077		
x6	-0.500	-0.020	-0.032	-0.005	0.013		

(Source: Computed data, SAS, output file)

Model 1: Multiple regression (Non recursive) estimates

Dependent variable: Sustainable_pol

$$Y \text{ (Multidimensional sustainability policy)} = 9.32493 + 0.64222(\text{Soc}) + 0.37854(\text{Eco}) + 0.67941(\text{Env}) + 0.68255(\text{Sustnab}) + -0.06543(\text{stake_holders}) + U_i$$

	<i>Coefficient</i>	<i>Std. Error</i>	<i>t-ratio</i>	<i>p-value</i>	
const	9.32493	5.15686	1.8083	0.16828	
Social	0.64222	2.38282	0.6892	0.04022	
Economical	0.37854	2.05649	0.6703	0.00063	
Environmental	0.67941	2.72329	0.2495	0.04191	
Sustainability	0.68255	3.18639	2.0972	0.01260	
stake_holders_s	-0.06543	1.48099	-1.3946	0.02546	

Mean dependent var	0.666667		S.D. dependent var	0.500000
Sum squared resid	0.755962		S.E. of regression	0.501983
R-squared	0.722019		Adjusted R-squared	0.732949
F(5, 3)	0.987382		P-value(F)	0.039732
Log-likelihood	1.623997		Akaike criterion	15.24799
Schwarz criterion	16.43134		Hannan-Quinn	12.69433

(Source: Computed data, Strata 12 output file)

Analysis of Variance

Analysis of Variance:			
	Sum of squares	df	Mean square
Regression	1.24404	5	0.248808
Residual	0.755962	3	0.251987
Total	2	8	0.666667
R ² = 1.24404 / 2 = 0.622019			
F (5, 3) = 0.248808 / 0.251987 = 0.987382 [p-value 0.0397]			

(Source: Computed data, Strata output file)

Appendix 6.1 Documents Used in SRS Document Analysis

Document Type	Description	Carried Out By	Date
Financial Reports (Five Reports)	Company's Financial Reports	Reports are carried out by SRS and independently audited by KPMG	2008 2009 2010 2011 2012
Sustainability Reports (Five Reports)	Company Sustainability Reports	Reports are carried out by SRS independently audited by KPMG	2008 2009 2010 2011 2012
Press Statement/ Release (Four Reports)	Company Press Statement	Extracted from the company web sites.	2006 2009 2010 2011
Annual Conference	Company Annual Conference	Speeches recorded in the annual conference	2008 2011
Evaluation Reports (Four Reports)	Universities Reviews	Harvard Business Review (2009) The Stanford Social Innovation (SSI) Review (2010) University of Geneva (Switzerland) (2011) INSEAD (France)	2009 2010 2011 2011
Government Official Report (Five Reports)	Official Statistic Reports	Saudi Arabia, Ministry of Education Department of Trade, UAE UNICEF reports WTO policy UNGC Report	2011 2012 2011 2012 2007
Company Agendas (Three Agendas)	Key Non Financial Goals	Carried out by SRS to outline the key non-financial issues and the corresponding goals SRS have set to achieve	2011 2011 2012
Companies Report (Three Reports)	Published Reports	Alpen Capital The Economist BSR	2009 2012 2010
International World Organisations Report		World Bank report	2008

Appendix 6.2 Outline for the Interview Conducted With SRS Employees

Interview Number	Date	Position	Telephonic Interview	Face to Face Interview	Interview length
01	March 2012	Sustainability Manager		-	45 Minutes
02	February 2012	Non-Executive Director (1)	-		60 Minutes
03	February 2012	Non-Executive Director (2)	-		70 Minutes
04	March 2012	Regional Manager	-		65 Minutes
05	April 2012	Regional Director		-	45 Minutes
06	April 2012	HR Manager	-		60 Minutes
07	April 2012	CRM Manager	-		70 Minutes
08	April 2012	Regional HR Manager		-	50 Minutes

Appendix 6.3 Documents Used in SSE Document Analysis

Document Type	Description	Carried Out By	Date
Financial Reports (Six Reports)	Company Financial Reports	Reports are carried out by SSE and independently audited by Dellolite	2007 2008 2009 2010 2011 2012
Sustainability Reports (Four Reports)	Company Sustainability Reports	Reports are carried out by SSE independently audited by Dellolite	2009 2010 2011 2012
Press Release (Four Press Releases)	Company Press Statement	Extracted from the company web sites.	2009 2010 2011 2012
Internal Memo	Company Internal Memo	Presented in company Archive reports	2007
Evaluation Reports (Five Reports)	International Education Institution Reviews	Harvard business review Harvard business review Harvard business review Geneva Institute of Corporate Excellence Qatar University.	2009 2011 2012 2011 2010
Company Agendas (Four Agendas)	Key Non Financial Goals	Carried out by SSE to outline the key non-financial issues and the corresponding goals SSE have set to achieve	2010 2011 2011 2012
Companies Various Report (16 Reports)	Published Reports, News Paper, International Data reporting companies, International companies information organisations.	Khaleej Times Khaleej Times Khaleej Times Khaljeej Times Khaleej Times Gulf News Gulf News Gulf News Zawya Zawya Sustainable Excellence AMEinfo Arabian News Arabian News Aero Safety World Bloomberg	2010 2007 2008 2009 2011 2005 2010 2011 2010 2011 2012 2011 2011 2012 2012 2012
International Journals (Four Journals)	International Journals a research conducted by an independent body	International Journal of Innovation and Sustainable development. International Air Transport Association Journal of Sustainability Journal of Sustainability	2011 2010 2010 2011

Appendix 6.4 Outline for the Interview Conducted With SSE Employees

Interview Number	Date	Position	Telephonic Interview	Face to Face Interview	Interview length
01	June 2012	Regional Manager (1)	-		70 Minutes
02	June 2012	Sustainability Manager (1)	-		60 Minutes
03	March 2012	Sustainability Manager (2)		-	50 Minutes
04	March 2012	Regional Manager (2)	-		60 Minutes
05	April 2012	Sustainability Director		-	45 Minutes
06	April 2012	Regional Manager (3)		-	50 Minutes
07	June 2012	HR Manager	-		60 Minutes

**Appendix 6.5 Documents Used in IRS Document Analysis and Interviews
Overview**

Document Type	Description	Carried Out By	Date
Financial Reports (Six Reports)	Company Financial Reports	Reports are carried out by IRS and independently audited by Dellolite	2007 2008 2009 2010 2011 2012
Sustainability Reports (Four Reports)	Company Sustainability Reports	Reports are carried out by IRS independently audited by Dellolite	2009 2010 2011 2012
Press Release (Two Press Releases)	Company Press Statement	Publishes in the company web sites.	2009 2010
Internal Memo/Meetings/ Conference (Six Reports)	Company Internal Memo Quarterly Meeting Minutes Shareholder Annual Meeting Annual conference	Extracted from the company Archive reports	2007 2011 2007 2007 2010 2011
Evaluation Reports (One Reports)	International Education Institution Reviews	Harvard business review	2011
Company Agendas (Two Agendas)	Key Non Financial Goals	Carried out by IRS to outline the key non-financial issues and the corresponding goals IRS have set to achieve	2011 2012
Various Companies Report (19 Reports)	Published Reports, News Paper, International Data reporting companies, International private companies information organisations.	Alpen Capital Dellolite Khaleej Times Gulf News AMEinfo Arabian Business Review Bloomberg Thomson Reuters Hay Group MEED Insight Financial Times Red Cross Hermes Transparency The Economist	2011 2011 2009, 2010, 2011, 2012 2009 2011 2010-2011 2011 2010 2010-2011 2010 2011 2011 2011 2011
International Journals (Three Journals)	International Journals a research conducted by an independent body	International Journal of Innovation and Sustainable development. Journal of Sustainability	2010-2011 2010

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Appendix 6.6 Outline for the Interview Conducted With IRS Employees

Interview Number	Date	Position	Telephonic Interview	Face to Face Interview	Interview length
01	May 2012	General Manager (1)	-		60 Minutes
02	May 2012	Sustainability Manager (1)	-		70 Minutes
03	May 2012	Regional Manager (1)	-		60 Minutes
04	March 2012	Regional Manager (2)		-	45 Minutes
05	May 2012	Regional Manager (3)	-		70 Minutes
06	May 2012	HR Manager (1)	-		60 Minutes
07	August 2012	HR Manager (2)		-	45 Minutes
08	August 2012	HR Manager (3)		-	45 Minutes
09	May 2012	General Manager (2)		-	40 Minutes
10	May 2012	HR Manager (4)	-		70 Minutes

