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## Communicating Corporate Social Responsibility in Kuwait: Assessment of Environmental Responsibility Efforts and Targeted Stakeholders

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Abstract: Corporate social responsibility (CSR) has become a tool for corporations to meet the expectations of different stakeholders about economic, social and environmental issues. It has become indispensable for an organization's success, positive image and reputation. Equally important is how corporations communicate and report their CSR. Employing the stakeholder theory, the purpose of this research is to analyse CSR content of leading Kuwaiti corporations. No research analysis of CSR reporting has been conducted in Kuwait and this study is an attempt to redress in part this empirical deficit in the country and the region. It attempts to identify the issues and stakeholders of the CSR and if corporations are following CSR reporting standards. By analysing websites, annual and CSR reports of the top 100 Kuwaiti corporations, this study found low mentions of the CSR issues and even lower mentions of CSR stakeholders. Environmental issues were among the least mentioned despite an increasing global concern toward the environment. 'Society' was mentioned the most as a stakeholder and 'The Environment' was among the least mentioned. Cross-tabulations found few significant relationships between type of industry and the CSR issues and stakeholders. Independent sample t-tests found no significant difference between the issues and stakeholders that are mentioned on the websites and the reports. Only two companies from the sample followed reporting standards and both followed the Global Reporting Initiative. Successful corporations would be keen to identify the issues that meet the expectations of different stakeholders and address them through their corporate communication. Kuwaiti corporations did not show this keenness. As the stakeholder theory suggests, extending the spectrum of stakeholders beyond investors can open mutual dialogue and understanding between corporations and various stakeholders. However, Kuwaiti corporations focus on few CSR issues and even fewer CSR stakeholders. Kuwaiti corporations need to pay more attention to CSR and particularly toward environmental issues. They should adopt a strategic approach and allocate specialized personnel such as marketers and public relations practitioners to manage it. The government and non-profit organizations should encourage the private sector in Kuwait to do more CSR and meet the needs and expectations of different stakeholders and not only shareholders. This is in addition to reporting the CSR information professionally because of its benefits to corporate image, reputation, and transparency.

Keywords: corporate social responsibility, environmental responsibility, Kuwait, stakeholder theory

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