



**THE ROLE OF CORPORATE SOCIAL RESPONSIBILITY (CSR)
IMPLEMENTATION IN ACHIEVING SUSTAINABLE COMPETITIVE
ADVANTAGE: A CASE STUDY ON OQ COMPANY.**

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Abstract:

Motivated by the need for a long-term competitive edge, the necessity to adopt environmentally friendly practices to enhance businesses' sustainable performance, and an awareness of how CSR initiatives affect society. This study focuses on the role of corporate social responsibility implementation in achieving sustainable competitive advantage. This research topic aims to find out the relationship between the activities of CSR and competitive advantage and to study the impact of corporate social responsibility application in improving the living standard of the society and community. It has been found from the analysis of a company that implementing CSR that the implementation of corporate social responsibility is helping in getting a long-term competitive advantage and having the loyalty by the society. Much literature reviews have been written about the role of corporate social responsibility in several aspects, including the challenges of implementing CSR, how CSR is a strong factor during the COVID pandemic, the impact of CSR in achieving sustainability, competitive advantage, CSR with society and community, and CSR implementation process and its importance. This research contributes to expanding the literature to companies and organizations in motivating them to adopt this approach which leads to enhancing the competitive advantage and establishing new strategies that can improve sustainable performance for them.

Keywords: CSR, SMEs, Competitive Advantage, Sustainability.

Introduction:

Corporate Social Responsibility is essential for companies to develop ideas and practices, as well as develop the status of the Sultanate of Oman and its population while advancing the country's economy and sustainability. The goal of this study is to know The Role of Corporate Social Responsibility implementation in achieving sustainable competitive advantage.

Recruitment and unemployment issues in Oman have recently increased, along with a rising lack of effective solutions that address the real causes of the crisis, which becomes worse because of the lack of any social system that provides what could be called a material alternative or social security required to help the unemployed. Regarding earlier research conducted by Baatwah et al., (2022), The unanticipated emergence of the Corona Covid-19 pandemic led to an increase in unemployment in Oman alongside a decrease in income and the level of the economy. This phenomenon also brought about other additional problems, such as reduced wages, layoffs, higher taxes, and high prices. The phenomenon had an impact on the labor market and institutions as well. Some of them had to close because of large debts, while others had to fire staff

members because of weak production, losses, and a lack of profits.

The Sultanate of Oman has long depended on the production and export of oil and gas as its primary source of income and economic expansion. This has aided in business development, raising standards for the Omani market, and developing companies. But this does not help in developing the citizen's standard of living. However, because of the unemployment and continued layoffs that citizens face, this has led to them holding many demonstrations and anger towards the government and the Ministry of Labor.

Institutions should not only be profitable tools for the country and the economy, but they should also be responsible. This is achieved by applying practices that go beyond the standards imposed in the market (Fatima & Elbanna, 2023). Focusing on the state's goals and plans, and implementing the Oman 2040 vision in achieving sustainability, providing another source of state income, meeting the needs of stakeholders, and focusing on productivity and competitive advantage in the local and global economy. Corporate social responsibility comes under the category of sustainability. The inclusion of

social responsibility creates long-term sustainability for corporate success by satisfying the desires of all suppliers, investors, employees in its ownership advantage, and other stakeholders. Sustainable development is known as the ability to support, and maintain a business over time, which also seeks to prevent the exhaustion of natural or material resources and ensure their long-term availability (Sánchez-Teba et al., 2021). The perspective of corporate social responsibility is to understand the extent to which it encourages development and sustainability, knowing the positive aspects that will be affected by companies, and to what extent the work of these companies will continue and will not be harmed by external threats. In the aspect of sustainable corporate development, social responsibility also supports competitive advantage. The context of competitive advantage comes as the factors or activities that allow a particular company to provide better services, produce products, and obtain higher profit margins compared to competing companies in the market (Abubakar et al., 2022). There is a linkage between competitive advantage and social responsibility, which is that it helps in gaining a highly competitive advantage represented by increasing customer

confidence and preference over other competing companies. Considering corporate social responsibility as a common and important issue in the field of management and working to implement strategies to implement them effectively and positively that support the future of the company and the standard of living of society.

Some companies and organizations are gaining a sustainable competitive advantage by implementing social responsibility strategies through production, obtaining revenues, providing support to the community, and applying some activities that increase the productivity, profit, and sustainability of companies and distinguish them in competing in the market and creating the brand. This cannot be done without the support of citizens and stakeholders, as they have a major role in supporting companies that apply social responsibility, and many studies have been conducted in evaluating social responsibility and its benefit for companies that consider social responsibility a basic strategy in their sustainability and development. However, no studies or articles have been conducted on the benefit of corporate social responsibility in supporting individuals in society and improving their lives.

Since corporate social responsibility has become popular over the developments and improvements in the world, this study is conducted to clarify and analyze the role of corporate social responsibility implementation in achieving sustainable competitive advantage. The study includes knowledge of the challenges that companies face in applying social responsibility and the positive effects it also has on how to achieve the interests of society in this way. Additionally, understanding how CSR supports small and medium enterprises in this regard and aids in their sustainability as well as the development of the country, helps individuals maintain their income, and is considered a secondary source of the country's income after oil and gas.

Statement of the Research Problem:

Since Omani society has been facing a lack of jobs for years and Omani graduates are waiting to build a good life and achieve their dreams. Here comes the benefit of corporate social responsibility and how is going to have a linkage with the productivity and profitability of the companies and through that how will lead to the enhancement of the standard of living for an individual. As is well known, the phenomenon of excessive unemployment appeared in Oman due to the COVID-19

pandemic, where a decision was issued to quarantine and stop work, which contributed to many companies suffering losses, the standard of living worsened, and prices and taxes increased with the employee layoffs (Younas et al., 2021). This study aims to reduce the unemployment faced by Oman and exploit it in developing the country's economy, with the most important part of this study being to achieve a long-term competitive advantage for companies and improve the standard of living for the Omani community. This can be done by applying corporate social responsibility by the companies to provide full support for individuals who need to have their income without waiting to have a suitable job. On the other hand, it's also better to have another source for the economy of the country to rely on, since one of the plans that has been mentioned in Oman Vision 2040 is to have small and medium enterprises as another economic source of Oman. This study will be done by finding out what are the main challenges that OQ company is facing in implementing corporate social responsibility, and therefore this study will facilitate in providing the best solutions to the community.

The research aims and objectives:

The main aim of this study is to know what the implementations that could make an OQ company get a sustainable competitive advantage, and to enhance the level standard of the individual by helping people and graduate students relate to the world around them and supporting them to have their income. The goal of CSR is to create communication, interaction, and cohesion between community members and institutions. It also enhances the balance between financial profit and community service.

Concerning the project topic and the introduction that has been mentioned, those are the objectives of the research that will be studied through conducting the study:

1. Identifying the importance of corporate social responsibility for the oil and gas sector.
2. To know the Challenges faced in implementing corporate social responsibility in OQ company.
3. To describe the Implementation process of corporate social responsibility in oil companies.
4. To determine the relationship between corporate social

responsibility and the company's sustainable competitive advantage.

Theoretical Framework:

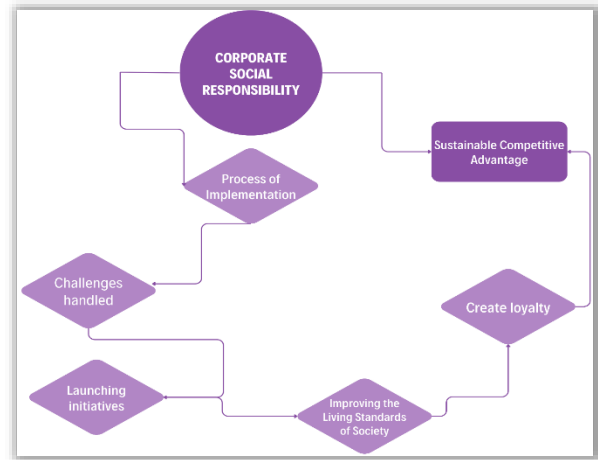


Figure. 1 The Role of Corporate Social Responsibility Implementation in Achieving Sustainable Competitive Advantage.

Literature Review:

Corporate Social Responsibility & Challenges of Implementations

This literature aims to find out what the expected challenges that companies may face in implementing corporate social responsibility, many studies have been well-researched. By applying corporate social responsibility, it is natural for these companies to face many challenges and obstacles that can affect the application of corporate social responsibility, especially companies specialized in the oil sector. Among these challenges are financial challenges that can affect the implementation of CSR. Financial profit is one of the most important goals of all companies. Companies that wish to

implement corporate social responsibility must provide a sum of money to fully implement this matter, but companies may face great financial pressures that lead to the cancellation of social responsibility, and therefore this issue is considered a major challenge. For companies that want to implement CSR, these companies must balance profit and social responsibility to avoid losses that may affect the company's economy. The environment that companies target to implement corporate social responsibility is also considered a major challenge, these companies must choose the appropriate environment to implement corporate social responsibility in a way that benefits society and the company to the greatest extent, as choosing an inappropriate environment may negatively affect the company's reputation and may lead to financial losses as well. Rozsa et al., (2022) define social responsibility as the obligation of businesses to take on their primary environmental responsibility and voluntarily go above and beyond the legally required minimum to uphold morality in all their business dealings, take into account the effects of their decisions on various social stakeholders, and support global sustainability. Companies must also demonstrate their concern for and preserve their surrounding environment to implement CSR (Alizadeh, 2022). Understanding stakeholder reactions to CSR implementation is one of the most important challenges that companies must anticipate, as stakeholders are divided into two types (Sukarja, 2022). One challenge that is expected to occur is

the challenge. Employee resistance, which means that some employees may resist CSR initiatives if this initiative is against their interests or affects the personal interests of some employees, creates many problems that may lead to difficulty in implementing CSR.

According to Younas et al., (2021), understanding the reactions of stakeholders to implementing CSR is considered one of the most important challenges that companies must anticipate, as stakeholders are divided into two types. The first type is the one who prefers his interests over corporate social responsibility. Therefore, companies will face difficulty in implementing corporate social responsibility, and the other type is the one who prefers personal interests over corporate social responsibility. The type that understands corporate social responsibility will therefore support the company with financial support that will help in implementing corporate social responsibility. Therefore, it can be concluded that the values and ethics related to stakeholders are considered among the important factors that must be expected and studied by the company to implement CSR, for example, if the company does not meet Stakeholder needs the company may lose financial support, which leads to a reduction in employees and the loss of customers, in which Sukarja (2022) has mentioned in his study. Therefore, the company must study and anticipate the reactions of stakeholders to implement a strategic method to meet their needs

and at the same time apply corporate social responsibility.

This literature has one limitation in talking about corporate social responsibility and the challenges that companies that want to implement corporate social responsibility may face. These challenges are considered among the challenges that companies are expected to address if they want to implement CSR. Through the research conducted by the researchers on which this article is based, it was found that some of the researchers mentioned some of the challenges in many fields and aspects based on their research objectives, as they explained the importance of understanding these challenges by companies and explained how to deal with some of the challenges. On the other hand, there are some gaps in the research that the researchers did not address these challenges in detail and did not explain how to deal with the challenges by companies, and the challenges were not mentioned clearly, there is difficulty in understanding the information included in the research. The great majority of studies only look at big businesses. In addition, there hasn't been much discussion of small and medium enterprises (SMEs) corporate responsibility in the literature.

Corporate Social Responsibility & Competitive Advantage:

To achieve the social competitive advantage of companies, studies and work that build innovative ideas and advanced and modern strategies specializing in the social competitive

advantage of companies must be presented through the application of corporate social responsibility. Taking corporate social responsibility forces the organization to improve and develop its activities around environmental conservation and link with the public. With this action or concept, a commitment to improving social responsibility will be made by business practices, with the need to take resources to help increase and sustain the economy. Also, cooperation with employees, the local community, and the public in general therefore contributes to improving the quality of life and is beneficial for business and overall promotion. Many empirical studies have emerged to identify or search for the fundamental factors that provide the basis for competitive advantage in the market. Corporate social responsibility is not only in terms of cooperation in achieving competitive advantage but also useful in supporting and developing the economy and society through modern means. Field research was conducted on 253 large enterprises in Poland, it encourages agreement between the implementation of corporate social responsibility and institutions and gaining a competitive advantage in the market, with the addition of the field of preserving the natural environment and providing favorable working conditions and wages with good communication with stakeholders. All the above are collected in the project development strategy (Marakova et al., 2021).

CSR strategy is of great importance for companies to gain positive reputational benefits.

A study was conducted to prove the mediating role of the company's reputation in the relationships between the dimensions of corporate social responsibility, legal, ethical, economic, environmental, and competitive advantage. A company gains a competitive advantage through corporate social responsibility. Data were included for 869 directors as commissioners of SMEs and large enterprises specializing in commercial, service, real estate, and manufacturing sectors in Vietnam. After that, the SmartPLS 3 program and the partial least squares structural equation modeling method are used to manage the data and test the hypotheses. An effective result emerged from this experiment, as the result consolidated the existing literature on strategic management and that following environmental, ethical, charitable, and legal corporate social responsibility activities enhances the company's reputation and thus creates a competitive advantage. Another result emerged that by working on economic corporate social responsibility activities, companies cannot gain a good reputation, unlike environmental corporate social responsibility activities that lead to building a reputation (Mai et al., 2021). Over the years, companies have increasingly realized the strategic advantages that arise from integrating concern for the environment into their corporate social responsibility (CSR) activities. Environmental corporate social responsibility (ECSR), building a green corporate image (GCI), and achieving green competitive advantage

(GCA) have emerged as primary areas of focus among business scholars around the world. The results of the studies showed that building a green image is a tool to help companies develop their green competitiveness. Because of this, the rise of new environmentally sustainable products and business processes has been observed, leading to the highest levels of efficiency, this is done by enhancing the corporate brand, increasing sales, and increasing sustainable competitive advantages. Studies and research on corporate social responsibility have also revealed that green management has a pivotal time in preserving the company's image at the center of the business. Green management styles are the most important distinct element that helps in choosing the end of the green form and the green competitiveness of the company, and this affects the shape of the company, its reputation, and the loyalty of its customers, and has a great impact on green management of companies (Alam & Islam, 2021).

In recent years, it has been observed that the role of companies that care for and use renewable and non-renewable resources in the green transition has increased significantly. One of the most important elements of the green transformation is achieving competitive advantage (CA), protecting environmental standards, and committing to social aspects. In this way, working on the values of corporate social responsibility (CSR) is considered a fundamental and important pillar of business strategies. The social responsibility content is multi-pointed,

with each point explaining a different approach based on how companies operate. Most research on corporate social responsibility always focuses on high-end and developed countries such as Europe and the United States, despite the presence of great differences in companies, cultures, political economies, and differences in companies and management strategies. Many stakeholders commented on the importance of CRS's performance. The European Commission (EC) also stated that corporate social responsibility is the key to change in the strategic management of companies and something that requires sustainable development in economics, environment, and ethics (Cader et al., 2022).

The limitations of this literature are that the researchers of the previous studies have mentioned the relationship between corporate social responsibility and competitive advantage, as taking corporate social responsibility forces companies to improve and develop their activities and gives the company a highly competitive advantage. Has been mentioned by researchers about the mean of competitive advantage as a main source of implementing CSR. It has been clarifying the strategies that companies implement to have a good competitive advantage. In addition, initial areas have emerged to help the company develop its green competitive capabilities by building corporate social responsibility for the environment and building the Green Company Image (GCI), and this has contributed to the improvement of commercial products and operations. Therefore, there is some

missing information that the previous studies haven't mentioned well, which is how can the companies make the stakeholders satisfied in implementing their strategies, and those implementations of CSR must be taken based on the stakeholders' point of view, and this could facilitate the companies to provide the needs of the society and at the same time will help in being in the maturity in the market.

Corporate Social Responsibility & Business Sustainability

Several studies have been conducted on the relationship between business sustainability with implementing corporate social responsibility. The business environment has changed significantly recently. According to Sánchez-Teba et al. (2021), companies stopped focusing on their basic requirements to focus on profits and began to search for the requirements of stakeholders in society and considering the importance of society's assessment of corporate social responsibility and the sustainability of their decisions and actions. Companies began to integrate and analyze the needs of stakeholders and their well-being with the basic corporate objectives, and it became one of their primary goals to achieve sustainability rather than profits. To survive in the dynamic business environment in CSR models. Companies have had to adapt to different strategies, including incorporating corporate social responsibility. Sánchez-Teba et al., (2021), believe that there is no single specific

definition of corporate social responsibility, but that different organizations define this concept in different ways. However, the definitions are closely related, meaning that they link corporate social responsibility to how organizations manage their business operations, to have an impact. Overall, positive for society (Christensen et al., 2021). Corporate social responsibility is defined globally as the continuous dedication by organizations to operate in an ethical manner as well as to contribute to economic development while at the same time improving the quality of life of employees and their families in the local and overall community. It has been determined that the main research areas related to the implementation of CSR and sustainability policies are "Stakeholders," "Sustainable Development," "Decision Making," "Business Ethics," "Communication," and "Business Strategy," all of which have an impact on the economic, social, and environmental dimensions (Meseguer-Sánchez et al., 2021). From this aspect, it became clear that corporate social responsibility revolves around how organizations relate to the internal and external environment in following up on the motives of their actions. Mostepaniuk et al., (2022) argue that because of its recent popularity, corporate social responsibility has attracted recent research interest. There is extensive literature on corporate social responsibility, including sustainability, profitability, and ethical issues. Regarding profitability, different researchers have different views on how CSR affects

profitability. For example, researcher Christensen et al., (2021) believe that corporate social responsibility is a crucial element in enhancing profitability, especially in the current dynamic business environment. Recently, most companies have made corporate social responsibility into their business model because it is believed to be a driving force for increasing profits. According to researcher Meseguer-Sánchez et al. (2021), corporate social responsibility contributes to increasing profits in various ways. by adopting the spirit of corporate social responsibility, consumers tend to believe that the company is interested in their needs and is willing to modify its business motives to meet these needs. Many business scholars have put forward different arguments to explain the relationship between sustainability and corporate social responsibility. CSR plays a vital role in promoting sustainability by adopting the principles of corporate social responsibility and for the company to be aware of how to use its resources while at the same time reducing negative impacts not only on the environment but also on the economy and society. It is necessary to note that many companies have taken different approaches to sustainability in their CSR models, however, the most common approach is to integrate the principles of CSR and environmental sustainability into their business models (Cader et al., 2022).

This research talks about corporate social responsibility and business sustainability and what is the relationship between them, as the

researchers of previous studies have clarified what constitutes corporate social responsibility and how it is linked in organizations to their business operations, as well as the extent of the importance of corporate social responsibility for the company. The researchers also talked about the impact of corporate social responsibility on profitability, through illustrative examples, and they have also explained the relationship between sustainability and corporate social responsibility. However, the researchers did not mention the extent of the impact of sustainability on corporate social responsibility specifically to the youth and those who need to support them in their lives. Researchers have not provided sufficient information related to the role of CSR in improving the individuals' standard of living. Future researchers must provide brief information that analyses the demands and needs of society, this could help the companies in making new strategies that can fulfill the requirements of society. Thus, this will lead to a sustainable business for the companies and will get the loyalty of their customers.

Figure. 2: CSR activities in the Company contribute to building a good reputation for the company.

Figure (2) shows the responses respondents have provided their opinions on the idea elaborating, that activities of corporate social responsibility contribute significantly to the company building the company's good reputation. As the data shows above, 33.30% of employees strongly agreed that the activities' contributions of CSR can build a good reputation for OQ. And 6 people of the respondents agreed with the idea, which takes the percentage of 66.7 of them. Through this data analysis, it can be concluded that implementing the activities that are related to corporate social responsibility helps in creating a good image for the company towards the society and community by providing their contributions and volunteering to the people.

The literature conducted by Min et al., (2023) confirmed the validity of the idea that corporate social responsibility enhances the company's reputation by creating a safety net of positive perceptions and information related to it and its applications of social responsibility in front of those who search and read about the company and reduces the impact of Negative information, through social responsibility applications, can protect the company from tarnishing its reputation.

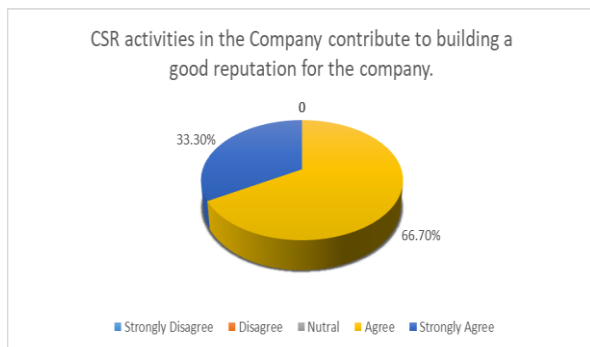




Figure. 3: The company's corporate social responsibility activity fosters.

Figure (3) shows the employees' evaluations of the fosters that affect the corporate social responsibility activities in the company. As shown in the calculations justice and equality have taken the average mean of 2.125 and the mode is one, as for the average mean of sustainable development it has taken by about 2.625 and the mode is 2. Going through the average mean calculation of safety and security is about 3.74 and the mode is 4, as for the last force which is labor rights, the average mean is 2.375 and the mode is 1. The researchers can conclude from the calculations above and the data analysis that, the highest force that can affect the activities of CSR in OQ company is safety and security as it has the lowest average of evaluation. It could affect in terms of ensuring reliability and stability to the company by implementing variety of strategies and activities of CSR.

By integrating its operations into corporate social responsibility, the company demonstrates its commitment in several aspects at levels that include commitment to sustainable development, promoting a more sustainable and equitable future, emphasizing the existence of justice and equality among all stakeholders, focusing on their needs, and working to give value to workers' rights. And achieving safety and security inside and outside the company (Min et al., 2023).

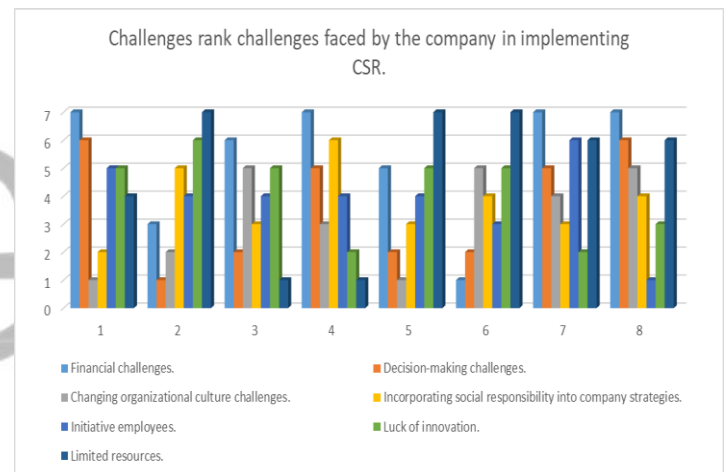


Figure. 4: The rank challenges faced by the company in implementing CSR.

Figure (4) shows the classification of challenges faced by the company in implementing CSR. As shown in the calculations, the financial challenges took an average mean of 5.375 and mode 7. As for the decision-making challenges, the average mean was 3.625, and the mode is 2. The challenge of changing organizational culture is the average mean of 3.25 and the mode 5. Incorporating social responsibility into company strategies, the data indicated that the average

mean is 3.75 and the mode 3. Initiative employees have taken an average of 3.875 and the mode is 4, lack of innovation have an average of 4.125 with the mode of 5. The last challenge is limited resources has an average of 4.875 with a mode of 7. Researchers can conclude from the above-mentioned calculations and analysis that the greatest challenge has an impact on the company it is the challenge of changing organizational culture. As for the least influential challenge it has shown that the financial concerns.

It is extremely difficult to change an organization's culture for a variety of reasons, including low commitment, a fear of change, a preference for results over respect, a lengthy process, a lack of planning, a lack of accountability, a high turnover rate, and a lack of cultural alignment during hiring. Corporate social responsibility might have an impact on such elements. Understanding stakeholder reactions to CSR implementation is one of the most important challenges that companies need to anticipate, according to Younas et al. (2021). Employee resistance to CSR initiatives can arise when the initiative goes against their interests or interferes with their interests, which can cause a number of issues that could make the implementation of CSR difficult.

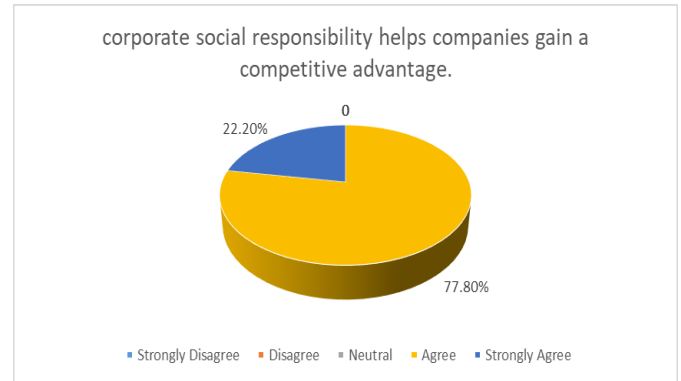


Figure. 5: corporate social responsibility helps companies gain a competitive advantage.

Figure (5) elaborates on employees' answers about the corporate social responsibility that helps companies gain competitive advantage. The responses above show that 77.80% of employees agreed that CSR is helping to gain a competitive advantage and the remaining employees strongly agreed about that idea by about 22.20 percent. Hence, based on the results of a large group of people answered agree, the researchers can conclude from this idea that Corporate social responsibility helps and enhances companies to achieve competitive advantage, this is done by the company existing based on ethical principles and seeking to achieve a positive effect on society and the environment. Marakova et al. (2021) state that putting a corporate social responsibility (CSR) strategy into practice can save money, lower risk, improve a company's legitimacy and reputation, and give it a competitive edge in the market. CSR strategies also help a company cultivate relationships with its stakeholders that are beneficial to all parties. and the opinions and

responses of the employees support this information.

Conclusion:

The researchers have reached out to gain several findings that relate to the role of corporate social responsibility implementation in achieving sustainable competitive advantage. Corporate social responsibility has great importance in the oil and gas sector specifically in OQ company as it is considered an important part of the company's strategies. researchers have found that adopting CSR applications has a significant role in creating a good reputation for a company towards society through their contributions. Also, implementing CSR approaches can achieve sustainable development goals which could provide several materials that are going under green materials which can be used over a long year. Activities of corporate social responsibility can have many fosters to follow while implementing which can balance with many aspects and interests. Through the questionnaire analysis, CSR can enhance the relationships between stakeholders by giving the rights to all people who need to fill their needs either the workers or the customers. Moreover, CSR implementations can also have several challenges the companies could face, the great challenge is what is inside the company and the changes that could happen to the employees, and based on that, researchers have concluded that the employees have some lack of flexibility on dealing with the sudden changes. Another finding is that CSR

implementation can go as a process through following several steps to be implemented sufficiently and efficiently until reaching launching their initiatives, and this could help in achieving the goals and getting satisfaction from the community and society. the main finding from the analysis is that companies can get a sustainable competitive advantage through corporate social responsibility.

Recommendations:

- Seeking to improve the company's relationship with the community and understanding their needs directly by giving certain OQ Company employees the responsibility of conducting direct communication, such as making visits to individuals or families in order to learn about problems and obstacles that stand in the way of their attaining appropriate living and well-being. Thus, plans that simultaneously fulfill the needs of society and the objectives of the business must be designed suitably and transparently.
- Collaboration among stakeholders, including managers, employees, and shareholders, including owners and investors, in exchanging thoughts and suggestions towards the implementation of corporate social

responsibility. This aids in the production of knowledge and various contemporary approaches for implementing this strategy that fit current developments and strive to accomplish. On the other hand, gaining the support of the community and their satisfaction with the business increases awareness of the value of social responsibility initiatives for all workers and communities and inspires other businesses to implement them and integrate them into their daily operations.

- When it comes to implementing and achieving plans, the corporate social responsibility approach shouldn't be limited to a particular department. This will leave employees or those under administrative orders unaware of the advantages and effects of social responsibility, as well as the full extent of its significance. Instead, all employees should be aware of the applications managers are working on, the challenges they face, and the steps they are taking to reduce or eliminate those challenges. This will make it easier to implement the plans and will also encourage employees to

take on self-initiatives, or what is known as individual social responsibility.

- The company must focus on the youth and job seekers because they are considered the destination of the future and the achievement of the country's goals over the years. This is achieved by offering financial initiatives to youths and small- to medium-sized business owners, which assist them in raising funds and gaining more experience and expertise in their respective fields of competence. The Omani youth will be able to create long-term projects and businesses that meet the objectives of the Oman Vision and mission for many years and improve their standard of living by earning the income that they control by enrolling in courses on investment, income, marketing, and labor market conditions.
- Motivating employees by making them flexible in dealing with sudden changes in the company's decisions and applications that are affected by the implementation of corporate social responsibility. Providing all the resources and standards through

which the company is transparent and credible in their practices in implementing their operations socially, ethically, and legally, as well as being aware of the profits they obtain through them.

Future Research:

Based on the gaps that were found in this research, future research can concentrate on corporate social responsibility during times of crisis or disasters, with the strategies that businesses use to ensure their operations remain and financial performance are unaffected by facing environmental, political, or economic difficulties. Also, focusing on providing specific applications that only support SMEs in their business, or study specific institutions that are providing special support for them adding to the availability of all the needs that are required to establish a profitable and sustainable business. Furthermore, future research can study finding the ways and implementations for handling the challenges that companies and organizations face while implementing CSR, and all the methods that will be studied should be applicable to all the challenges. Moreover, future studies could search more and analyze the basic needs that societies are highly required, and how this analysis could help in getting people's loyalty to the companies.

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