

SOCIALLY RESPONSIBLE FRAMEWORK AND INFORMATION MANAGEMENT FOR SUSTAINABLE DEVELOPMENT AMONG THE CITIZENS OF SAUDI ARABIA: A CRITICAL RESEARCH METHODOLOGY

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ABSTRACT

Corporate Social Responsibility (CSR) programmes range from community development to development in various sectors, the society will get a great avenue in the fields of educational support, health care, women empowerment, environment, and other development areas. Specifically, the detrimental fiscal health scenario of Saudi Arabia is passing through the pressing need for better funding from all possible sources. Therefore, the present study focuses on CSR from a rather new perspective considering employees' perspectives and the effectiveness of CSR programs in addressing the social issues of Saudi Arabia. During the period of international economic crisis, global discussions on interfaces between business and the government are of more significance than ever. There is a 'win-win-win situation' between the government, corporates, and community; where the government can achieve its objectives faster with smaller investments, corporates can expand their markets and develop new marketing techniques via CSR; thereby they can share the risk and return by contributing to the community. The government alone is probably not in a position to crack the challenges in the economy. The main intent of the research is to identify the context among the citizens where the sustainable development is accomplished.

Keywords: CSR, Sustainable Development, Stakeholder, Corporate Company, Economic Crisis, and Growth.

INTRODUCTION

The attainment of economic growth and development is a collective responsibility of the government, private industries and civil society at large Saudi Arabia has become one of the developing economies on the planet, yet at the same time, it is home to the biggest number of individuals residing in outright destitution and undernourishment (Belloumi & Alshehry, 2020).

As a supplement to the effort of the government to mitigate this development lacuna, business societies intervene through Corporate Social Responsibility (CSR) initiatives for sustainable development. In this regard, it can support making a winning leap in the development process with the government (Shaahid & El-Amin, 2009).

The significant question is how CSR can be organized more efficiently as a development mechanism, which systematically achieves development goals. CSR in Saudi Arabia is a double-edged tool, on one side shouldering the development burden and on the other side, the social credibility, integrity, and thereby competitive edge of the firms get further sharpened. From the development angle, it provides opportunities to express social concern and target socially excluded groups. Sharing development responsibility, in a sense, enriching the well-being by

facilitating them to meet their education, health care, and other development requirements (Touny et al., 2021). Hence, mandatory CSR is a mechanism for business entities, through which, they can creatively be involved in development efforts for the upliftment of the deprived and thereby reduce the negative economic externality (Ziyae et al., 2021).

The fundamental challenge of CSR in the new context is to make socially responsible activities pointed, focused, and well-addressed on what the actual needs are. This can be done by focusing on priorities and allocating funds for treating CSR as an instrument for satisfying local needs. The firms must encompass their commitment to internal and external stakeholders by delivering strategic CSR in a long-term perspective. In the present scenario of mandatory CSR, society in general expects more from the firms (Tajpour et al., 2022). This is rational in the sense that whatever (reputation, brand loyalty, profit, and so on) is generated is because of society, and thus mandates engendering a share of the business to the underprivileged (Bawazir, 2006).

Most firms in Saudi Arabia draw in with neighborhood networks close to their area of tasks, and the recipients of CSR exercises are by and large the nearby populace (Al-Zahrani et al., 2009). Benefit expansion is the central objective of any corporate substance. A triangular relationship between corporates, government, and society can form win-win outcomes without compromising the objective of profit maximization for the corporates (Zmami et al., 2021). Other stakeholders of employees, customers, and investors also expect an improved relationship with the corporates. The role of CSR in a society where the government has not been better off in providing ample resources. In this way, the probability of CSR programs resolving social issues in collaboration with the public authority decides the social and monetary effect of the social obligation program on the general public. This joint venture strives to create a collaborative framework between different stakeholders. Apart from addressing social issues, these partnerships also provide opportunities for both public and private to meet their individual goals (Radwan et al., 2021).

The corporates are obliged to build CSR projects as an instrument for inclusive growth and a sustainable future in partnership with the local government. CSR as a market-capturing mechanism opens a new spot of business opportunities for corporates to boost both profit and reputation (Alwakid et al., 2021). As these collective efforts move from voluntary to compulsory contribution, there is an opportunity to share the overall developmental expenditures for the government. All types of stakeholders come under the span of society. Society's demand for CSR as a substitute for the market and redistributive failure has now turned out to be more important (Al-Shihri, 2013). The survival and effectiveness of any corporate depend on the quality of support it receives from its stakeholders (Islam et al., 2017). CSR is a voluntary contribution and simultaneous mechanism to address the needs of stakeholders without compromising reasonable business targets (Mandurah et al., 2012; Tharini & Shivakumar, 2020).

A higher understanding of people's easily available and diverse information will develop as a result of information management. To benefit from the information that has been collected and processed in the right work and life. Information management uses computers, technology, and conveyed information to help each person efficiently manage their information. An information management system is a framework for bringing together data from many sources, which is thought to be the most important and will be added to a person's information base via personal data. It provides a method for processing dispersed, random data that may be modified for usage with a device and the expansion of personal data. It is the centre of information and inventiveness. It is a method for gathering, identifying, exchanging, developing, using, and evaluating knowledge Figure 1.

Objectives

The different components of the research issue are disaggregated as objectives in the following manner.

To assess the priorities and considerations of the employees while choosing the mechanism and other specifications of CSR implementation in their respective areas of operation whereas the perspective of employees for their new adaptation.

To examine, how far the mandatory CSR and the responses of the employees towards it has impacted on the firm values.

To analyze the volume, specific areas and direction of socially responsible interventions of the employees in Saudi Arabia during pre and post mandatory periods.

Sustainable Development Goals in Saudi Arabia

Under the backings of 2030 in the Saudi Vision and the National Transformation Programmes, the UN collaborates with the Administration of the country and certain other national associates via the UN general country strategic plan to aid the achievement of the aim for the Sustainable Development in order to address the opportunities and challenges for advancement in Saudi Arabia (Khan et al., 2013). It is a worldwide drive to stop neediness, defend the environment, climate, and assurance that everybody might live in thriving, and harmony. The UN is endeavoring to achieve the accompanying in Saudi Arabia:

- No poverty
- Zero Hunger
- Good Health and Well Being
- Quality Education
- Gender Equality
- Clean Water and Sanitization
- Affordable and Clean Energy
- Decent Work and Economic Growth
- Industry, Innovation, and Infrastructure
- Reduced Inequalities
- Sustainable Cities and Communities
- Responsible Consumption and Production
- Climate Action
- Life Below Water
- Life on Land
- Peace, Justice, and Strong Institutions
- Partnership for the Goals

Sustainability has been a vitalelement of Vision 2030 ever since it was first conceived. As it works to attain Net Zero by 2060, the Kingdom of Saudi Arabia is presently ushering in a new era. This statement interrelated with Vision 2030's bigger objectives, which include expediting the energy transition, meeting sustainability goals, and encouraging new investment (Husain & Khalil, 2013; Al-Ajlan et al., 2006).The Saudi Arabia has long been a significant actor on the international energy scene, helping to improve and expand the world economy. According to Saudi Arabia's Vision 2030, sustainability is at the core of everything the Kingdom does, from the creation of policies and investments to planning and infrastructure. By finding innovative and responsible solutions to the energy and climate problems of today, Vision 2030 inspires people all around the world to help create a sustainable tomorrow (Mansour et al., 2020).

Research Design

The study is descriptive. The study deals with the social and demographic details of recipients of services, nature of services provided by UNs and the impact on the beneficiaries. It may be noted that the UNs understudy received CSR funds from many Corporate Enterprises and Foundations. The present study is focused on corporate employees in view of its time constraint and financial resource for the growth of the company.

Hypotheses

For the purpose of the study, three hypotheses were formulated

H₁: There is no massive contrast in extent among male and female respondents on the administrations given by UNs.

H₂: There is no massive contrast in extents among provincial and metropolitan respondents on administrations given by UNs.

H₃: Gender, education and marital status of the employees of Corporate organization has no impact on responses given on net zero by 2060 activities.

Data Analysis

With the aid of SPSS version 14, MINITAB version 17, and Microsoft Excel 2018 for data analysis like simple percentages, mean, standard deviation, and mean ranks, etc., the estimates and findings for analysis were completed. The opinion ratings for CSR programs were presented as sorting variables, and as a result, these variables do not reflect the normality test. So, the Mann Whitney U-Statistic non-parametric test was used. Multiple graphical illustrations were used to graphically represent the mean rankings.

Further, for the dimension "*Services provided by UNs*", two sample proportional test (Z-test) was administered with regard to Gender and Area to check whether there is any significant difference in the opinions between male and female respondents as well as rural and urban respondents. Corporate Social Responsibility is a tool to facilitate the corporations to share part of their profits for the betterment of individuals, families, communities and society at large Figure 2.

DISCUSSION AND ANALYSIS

The role of multi-stakeholders in CSR is crucial for the success of implementation of the project / programs. One of the important stakeholders is employees working in the organization. Hence, the present study elucidated the opinions of employees working in the corporate companies in Saudi Arabia. A separate schedule was devised and administered for them. The investigator could collect data from 95 employees. This section contains the profile of the employees, such as social characteristics, occupation, designation, income and opinions on CSR related aspects. The following table 1 explains the social characteristics of the respondents. The investigator used systematic random sample method while selecting respondents.

Table 1	
SOCIAL CHARACTERISTICS	
Variables	% (n=95)
Gender	
Male	81.1
Female	18.9
Age (in years) Mean=27 S.D= 0.48	
21 to 25 years	49.6
26 - 30 years	25.4
31 to 35	20.0
> 36	5.0
Educational Status	
Professional Graduates	74.7
Post Graduates	25.3
Native Place	
Rural	64.2
Urban	35.8
Marital Status	
Married	36.8
Unmarried	63.2
Income Mean=15965 SD=431.09 (in Rupees per month)	
< 15,000	51.0
15,000 – 20,000	32.7
20,000 – 25,000	12.3
> 25,000	4.0
Years of Service Mean=2.4 SD=0.13	
< 1 Year	32.6
2 – 3 Years	51.6
> 3 Years	15.8
Previous Experience	
Yes	37.9
No	62.1
Awareness about Mission and Vision related to CSR	
Yes	91.6
No	8.4
Awareness about CSR activities	
Yes	71.6
No	28.4

It can be seen from the table 2 that a majority of the subjects (81.1%) were male and the rest were female. About half of the respondents i.e. 49.6 percent were in the age group between 21 and 25 years. Rest of the respondents were in 26 and 30 years of age group (25.4%), and 31 and 35 years (20.0%) in that order. It was found that 74.7 percent of the respondents were Professional Graduates with Engineering as the subject and the rest were (25.3%) Post Graduates. Most of the respondents stated that they hailed from rural areas (64.2%) and the rest were from urban segments (35.8%). A majority of the respondents were unmarried (63.2%) and the rest were married. The data revealed that a majority of the respondents (51.0%) were earning less than Rs.15,000 per month and 32.7 percent of the respondents were earning between Rs.15,000 and Rs.20,000. Another 12.3 percent of the respondents were getting between Rs.20,000 and Rs.25,000. As regards the work experience, more than half of the employees had more than two years of experience. One- third of them (32.6%) were having less than one year of service. The details of previous service reveals that a majority of the respondents (62.1%) had no previous service though a sizeable number of others (37.9%) had worked priorly. It can be seen from the above table that a majority of the employees i.e., 91.6 percent were aware of the Mission and Vision related to CSR. As regards the awareness about CSR activities, 71.6 percent of the employees stated that they were aware about CSR interventions. A four-point scale was devised to elicit opinions of the respondents on various issues related to CSR projects. Following table narrates their opinions on CSR.

Variable	Strongly Agree	Agree	Dis-agree	No idea
CSR activities make difference in the lives of poor	69.5	27.4	-	3.2
CSR increases brand image and profits	33.7	25.3	20	21.1
CSR to avoid taxes and get benefits from government	4.2	24.2	32.6	38.9
CSR activities are need based	12.6	68.4	12.6	6.3
Every company should implement the CSR rather than to make profits	58.9	27.4	2.1	11.6
CSR is a tool to build the financial capacities of the people and information management.	7.4	32.6	24.2	35.8
CSR is an industry oriented activity and does not involve people in planning and implementation	12.6	18.9	33.7	34.7
CSR can transform the social and cultural modes of lives of people	37.9	43.2	4.2	14.7
Suppliers, shareholders and employees oppose CSR implementation	9.5	11.6	42.1	36.8
CSR enhances the employee morale and helps to retain in the industry	35.8	43.2	9.5	11.6
CSR improves the ethical values among different stakeholders	44.2	42.1	1.1	12.6

In crisis times CSR can shield the company	28.4	20	16.8	34.7
CSR enables quality of goods, information management and its related services	15.8	53.7	15.8	14.7
CSR promotes job satisfaction	35.8	47.4	8.4	8.4

The data revealed that most of the respondents opined that the CSR activities make difference in the lives of poor in operational area. A majority of the respondents expressed that implementation of CSR gain profits as well as improves brand image. A few of them did not have any idea over it. A majority of the employees either disagreed or had no idea about the avoidance of taxes due to implementation of CSR and to get benefits from government. Most of the respondents agreed that the CSR activities were need based. It was also found that 86 percent of the employees stated that every company should implement CSR rather than making profits. Though a sizeable number of respondents opined that CSR promotes financial capacities of people, others either disagreed or expressed no idea. A majority of the respondents either disagreed or had no idea on whether CSR was an industry-oriented activity and it did not involve people in planning and implementing it. Three-fourths of employees agreed that it can transform the social and cultural modes of lives of people. Further, the respondents were of the view that other stakeholders such as shareholders, employees or suppliers and consumers do not oppose the implementation of CSR projects. It was also found that most of the respondents agreed that the CSR improves the morale of employees and keep them with the industry, improves their ethical values, quality of goods and services and also promotes job satisfaction. A majority of the employees stated that CSR can shield the company during crisis times. The above stated opinions were tested with Mean Rank and Mann-Whitney against gender, education and marital status. The following hypothesis was formulated Table 3.

H3: Gender, education and marital status of the employees of corporate organization has no impact on responses given on CSR activities.

The Following Table Presents Opinions of Employees on CSR Vs Gender of the Employees

Sl. No.	Variable	Gender	Mean Rank	Mann-Whitney U(P-Value)	Decision
1	CSR activities make difference in the lives of poor CSR increases brand image and profits	Male	47.84	680.5(0.882)	Not Significant
		Female	48.69		
2	CSR to avoid taxes and get benefits from government CSR activities are need based	Male	53.74	251(0.000)	Significant
		Female	23.44		
3	Every company should	Male	44.13	395(0.003)	Significant

	implement the CSR rather than to make profits CSR is a tool to build the financial capacities of the people and information management.	Female	64.56		
4	CSR is an industry oriented activity and ^{fe} does not involve people in planning and implementation CSR can transform the social and cultural modes of lives of people	Male	48.08	686.5(0.94)	Not Significant
		Female	47.64		
5	Suppliers, shareholders and employees oppose CSR implementation CSR enhances the employee morale and helps to retain in the industry	Male	50.96	465(0.014)	Significant
		Female	35.33		
6	CSR improves the ethical values among different stakeholders In crisis times CSR can shield the company	Male	44.00	385(0.000)	Significant
		Female	65.11		
7	CSR enables quality of goods, information management and its related services CSR promotes job satisfaction	Male	42.96	305(0.000)	Significant
		Female	69.56		
8	CSR can transform the social and cultural modes of lives of people	Male	51.58	417.5(0.005)	Significant
		Female	32.69		
9	Suppliers, shareholders and employees oppose CSR implementation	Male	45.49	500(0.050)	Not Significant
		Female	58.72		
10	CSR enhances the employee morale and helps to	Male	52.69	331.5(0.000)	Significant

	retain in the industry	Female	27.92		
11	CSR improves the ethical values among different stakeholders	Male	51.01	461(0.016)	Significant
		Female	35.11		
12	In crisis times can CSR Sheild the company	Male	52.52	345(0.001)	Significant
		Female	28.67		
13	CSR enables quality of goods and services	Male	52.21	369(0.001)	Significant
		Female	30.00		
14	CSR promotes job satisfaction	Male	53.08	302(0.000)	Significant
		Female	26.28		

The above table 3 explains about the opinion difference between male and female employees on CSR activities. As the data does not follow normal distribution, Mann Whitney U-Statistic is carry forward to check whether there is any significant difference between the response of male and female employees. For the statements “*CSR activities make difference in the lives of poor*”, “*CSR activities are need based*” and “*Suppliers, shareholders and employees oppose CSR implementation*”, the mean ranks are very close to each other. Further, the p-values of the Mann Whitney U-test was greater than 0.05, the level of significance which explains that there was no significant difference in opinions between male and female employees on these aspects.

For the statements “*CSR increases brand image and profits*”, “*Every company should implement the CSR rather than to make profits*”, “*CSR can transform the social and cultural modes of lives of people*”, “*CSR enhances the employee morale and helps to retain in the industry*”, “*CSR improves the ethical values among different stakeholders*”, “*In crisis times CSR can shield the company*”, “*CSR enables quality of goods and services*” and “*CSR promotes job satisfaction*” the responses given by the male respondents were significantly higher when compared with female respondents as per the significant p-values of the Mann Whitney U-test.

For the remaining statements “*CSR to avoid taxes and get benefits from government*”, “*CSR is a tool to build the financial capacities of the people*” and “*CSR is an industry-oriented activity and does not involve people in planning and implementation*”, the mean rank of the female respondents was greater than male respondents as per the significant p-values mentioned above.

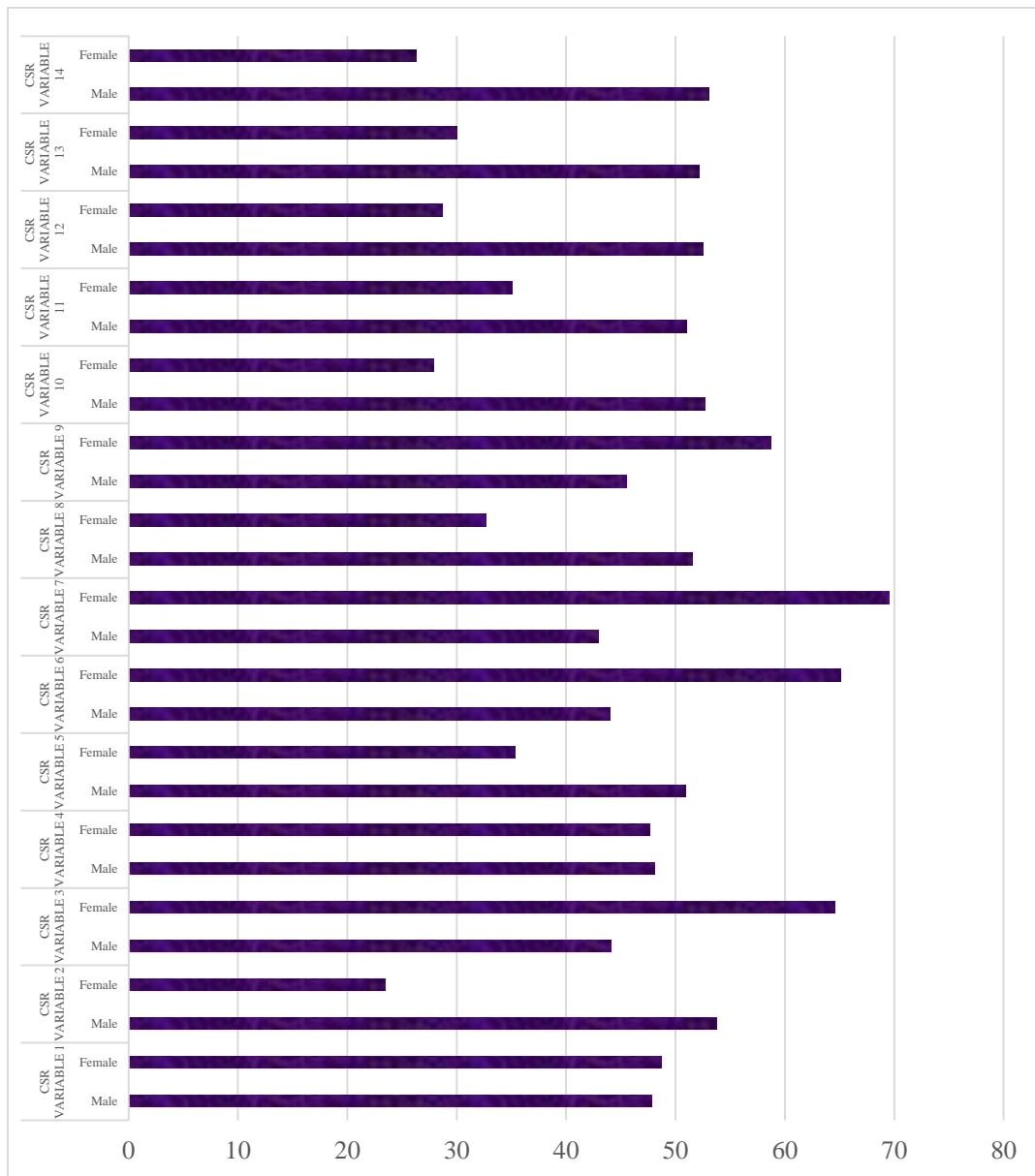


FIGURE 1
OPINIONS OF EMPLOYEES ON CSR VS GENDER

From table 4 the whole analysis it can be concluded that gender has an impact on CSR activities i.e., the response given by the male respondents were significantly positive when compared with female respondents. The same is mentioned graphically with the help of multiple bar chart. The following table presents the opinions of employees on CSR Vs education of employees.

Table 4
OPINION OF EMPLOYEES ON CSR VS EDUCATION

S. No	Variable	Qualification	Mean Rank	Mann- Whitney U(P-Value)	Decision
1	CSR activities make difference in the lives of poor CSR increases brand image and profits	Graduates	49.01	780(0.442)	Not Significant
		Post Graduates	45.00		
2	CSR to avoid taxes and get benefits from government CSR activities are need based	Graduates	44.32	591(0.02)	Significant
		Post Graduates	58.88		
3	Every company should implement the CSR rather than to make profits CSR is a tool to build the financial capacities of the people and information management.	Graduates	50.06	706(0.186)	Not Significant
		Post Graduates	41.92		
4	CSR is an industry oriented activity and does not involve people in planning and implementation CSR can transform the social and cultural modes of lives of people	Graduates	49.85	721(0.172)	Not Significant
		Post Graduates	42.54		
5	Suppliers, shareholders and Employees oppose CSR implementation CSR enhances the employee morale and helps to retain in the industry	Graduates	48.82	794(0.572)	Not Significant
		Post Graduates	45.58		
6	CSR improves the ethical values among different stakeholders In crisis times CSR can shield the company	Graduates	51.08	633(0.049)	Significant
		Post Graduates	38.88		

7	CSR enables quality of goods, information management and its related services CSR promotes job satisfaction	Graduates	51.96	571(0.012)	Significant
		Post Graduates	36.29		
8	CSR can transform the social and cultural modes of lives of people	Graduates	45.92	704.5(0.174)	Not Significant
		Post Graduates	54.15		
9	Suppliers, shareholders and employees oppose CSR implementation	Graduates	50.81	652.5(0.067)	Not Significant
		Post Graduates	39.69		
10	CSR enhances the employee morale and helps to retain in the industry	Graduates	45.60	681.5(0.118)	Not Significant
		Post Graduates	55.10		
11	CSR improves the ethical values among different stake holders	Graduates	46.38	737(0.282)	Not Significant
		Post Graduates	52.79		
12	In crisis times can shield company CSR	Graduates	44.78	623.5(0.042)	Significant
		Post Graduates	57.52		
13	CSR enables quality of goods and services	Graduates	45.83	698(0.149)	Not Significant
		Post Graduates	54.42		
14	CSR promotes Satisfaction job	Graduates	44.42	598(0.018)	Significant
		Post Graduates	58.58		

There was no massive contrast in the mean positions for the assertions "*CSR exercises make distinction in the existences of poor*", "*CSR to keep away from charges and get benefits from government*", "*CSR exercises are need based*" "*Each organization ought to carry out the CSR instead of to create gains*", "*CSR can change the social and social methods of lives of individuals*", "*Providers, investors and workers go against CSR execution*", "*CSR improves the representative resolve and assists with holding in the business*", "*CSR works on the moral qualities among various partners*", and "*CSR empowers nature of labor and products*", according to the p-upsides of the Mann Whitney U-test at 5%, the degree of importance which explains that there was no huge distinction in feelings among Graduates and Post Graduate representatives on the above viewpoints.

The respondents who were from Post graduate instructive foundation thought all the more emphatically for the assertions "*CSR increments brand picture and benefits*", "*In emergency times CSR can safeguard the organization*", and "*CSR advances work fulfillment*" when

contrasted and Graduate respondents according to the huge p-upside of the Mann Whitney U-test. For the leftover two assertions "CSR is a device to construct the monetary limits of individuals" and "CSR is an industry situated action and doesn't affect individuals in arranging and execution" the mean position of the alumni respondents reaction on these viewpoints were essentially higher when contrast and Post graduate respondents according to the critical p-values referenced previously.

From the above investigation it very well may be gathered that instructive foundation affected CSR exercises i.e., advanced education results the hopeful sentiments on these exercises. The graphical portrayal is displayed underneath as a various bar diagram. Thus, the assessments of the workers on CSR changes according to the gender, and training..

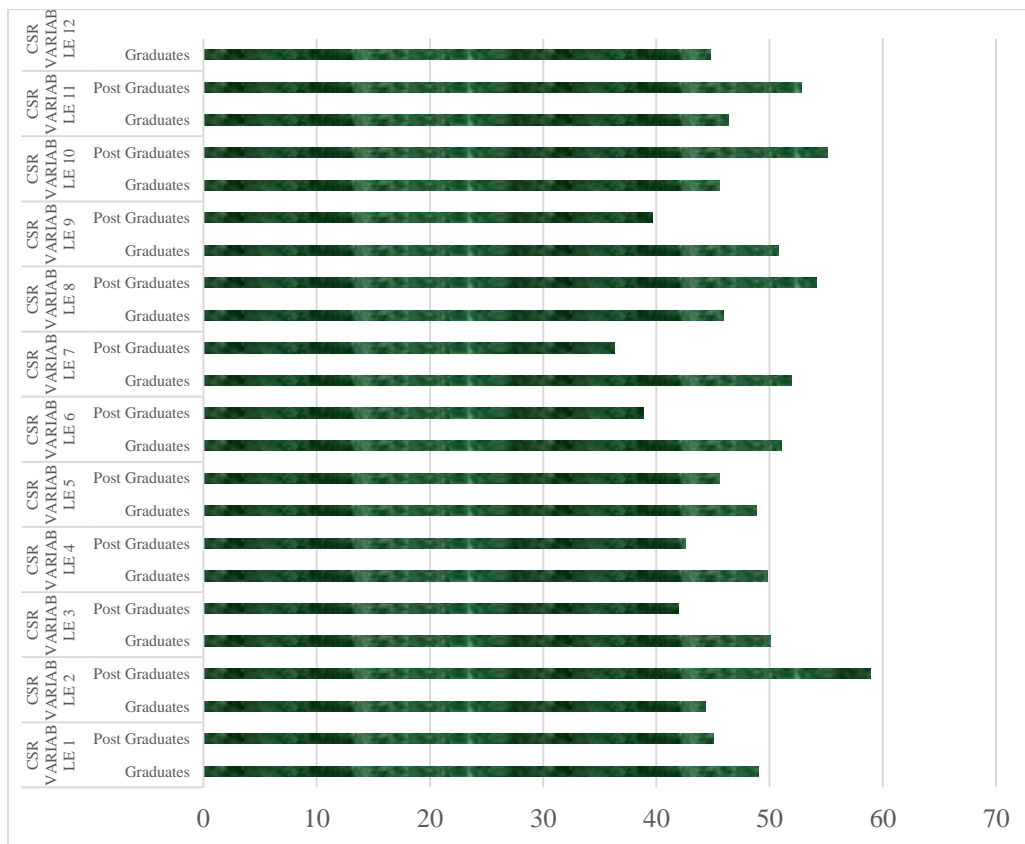


FIGURE 2
OPINION OF EMPLOYEES ON CSR VS EDUCATION

CONCLUSION

CSR came as a novel step to tackle at least the primary problems in the country to an extent which aimed a positive solution for boosting Saudi Arabia towards equitable growth and sustainable future. The government initiative for social up liftment thus further enhanced through the private sector has all the potentials to persuade the goal of business expansion. As an insight

into this, present study attempts to discuss its economic dimensions through inquiring the impact of compulsory involvement of the firms in improving the social welfare of the public. Beyond these, firms' strategic social investment for the stakeholders during the pre and post period of mandatory law is very relevant in Saudi Arabia especially after the completion of five years of mandatory regulation. The time is appropriate to assess the pathways through which firms and stakeholders have travelled since the Act. The research considered minimal parameter for investigation that is the limitation of research. The nature, direction, effectiveness, priorities and struggles are the issues to be examined in this context. The research's primary goal is to pinpoint the setting among the populace where sustainable development is attained. In future, the sample size can be increased and statistically investigated with other statistical measures.

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