

THE EFFECT OF COVID-19 ON CORPORATE SOCIAL RESPONSIBILITY (CSR) PRACTICES REFLECTIONS FROM THE KINGDOM OF BAHRAIN

Saad Darwish, Kingdom University Bahrain
Nehal El Naggar, Royal University for Women Bahrain

ABSTRACT

Corporate Social Responsibility (CSR) is a widespread concept with definitions that concern the relationship between organizations, society, and stakeholders. This research studied the effect of the ongoing global pandemic, COVID-19, on the CSR practices of Bahraini firms. Thus, the significance of this research stems from the sudden spread and impact of COVID-19 on organizations in this context, especially concerning corporate social responsibility. We conceived a qualitative approach to collect data through the existing literature and through interviews with CSR managers from selected organizations in Bahrain. The primary research objectives of this paper included the analysis of the initiatives followed by different companies in Bahrain during the most challenging moments of the pandemic and to determine their objectives and motives. This research identified the problems with companies' CSR during the global pandemic and analyzed the relevant literature to evaluate these issues. The paper concludes with an examination of the data collected from the literature review and the interviews conducted with the managers of three CSR companies. We correspondingly recommend some possible solutions to improve business practices during the pandemic, focusing on organizations in the Kingdom of Bahrain.

Keywords: CSR, Corporate Social Responsibility in Bahrain, COVID-19, Community Development, Stakeholders, Environmental Responsibility

INTRODUCTION

Organizations integrate both environmental and social concerns within their operations and interactions with various stakeholders. The main focus of CSR is to contribute to society. There are four types of social responsibilities related to the corporate world: Diversity, conservation, environment, and philanthropy. CSR concepts uphold many advantages, including achieving better risk management, gaining better access to capital in the financial markets, helping the organization realize its purpose, strengthening employee motivation, and maintaining corporate reputation and image. Given its importance, this research evaluated the impact of the global COVID-19 pandemic on CSR practices in businesses, with specific reflection on its impact in the Kingdom of Bahrain.

CSR is beneficial for society, as it provides many advantages to the organization and carries an enormous significance. However, it can be a problem for a company's bottom line if not approached carefully and thoroughly. It can damage the company finances due to the possibility of a company disproportionately losing its costs, especially in critical periods such as the COVID-19 pandemic. Thus, the budget allocated to CSR practices (donations) must be limited or re-evaluated, as such practices can be expensive. However, research shows that firms should not pursue CSR simply for benefits such as greater productivity. Managers need to genuinely care about the social impact of their CSR actions as a means to reward employees for higher productivity (Meier & Cassar, 2018). Consequently, CSR can be a disadvantage for a company, with the global pandemic causing problems for CSR policies and practices.

Larger business organizations can allocate their money to the CSR budget. However, it is not possible for smaller companies with only 20–200 employees (He & Harris, 2020). COVID-19

and the lockdown due to the pandemic have financially impacted most companies worldwide, including Bahrain. Companies have experienced financial and workforce-related problems, and CSR is presumed to be a financial burden that may lead to many issues within an organization.

COVID-19 broke out in the Arab region at the end of January 2020. It severely impacted societies, and economies faced security concerns and fiscal pressures. The first cases of COVID-19 in Bahrain were detected on 24 February 2020, and, according to Reuters (2020), Bahrain's economy shrank by 8.9% in the second quarter of 2020 amid coronavirus restrictions, requiring different governmental and organizational approaches. This financial strain is both short- and long-term, thus introducing consequences caused by the COVID-19 pandemic. This situation is likely to significantly push firms to pursue short-term gains, sometimes even through fraud and misconduct, and to reduce long-term CSR investment, probably due to a lack of slack resources and mounting pressure for survival. Such financial issues and distress could cause a negative impact on a business and its relevant stakeholders.

CSR is a payback strategy that contributes to corporate image (Lantos, 2001). There are different perspectives on its proper role in society, ranging from profit making to a community service. Nowadays, the concept of ethical duties and responsibilities has become almost mandatory. CSR policies covering an organization's business initiatives are responsible for the impact on society and the environment where they are employed to balance all economic, environmental, and social approaches. It has become a global mandate that most organizations must comply with in terms of related activities and initiatives. CSR principles include sustainability, accountability, and transparency, emphasizing the strategic role of CSR in business and society (Crowther & Aras, 2008).

The COVID-19 pandemic has posed healthcare, socioeconomic, and cultural threats; for example, the United Nations for Indigenous Peoples (UNIP) stated that:

"The pandemic poses a grave health threat to Indigenous peoples around the world. Indigenous communities already experience inadequate access to healthcare, significantly higher rates of communicable and non-communicable diseases, lack of access to essential services, sanitation, and other critical preventive measures, such as clean water, soap, disinfectant." (United Nations, 2021)

More precisely, at the end of November 2020, the international COVID-19 outbreak resulted in more than 32.5 million cases and more than 989,000 fatalities. From a financial and cultural viewpoint, various foreign organizations have reported that the economic effects are more significant than those of the recession of 2008, measuring a decrease in GDP of 2–3 points for each month of restraint, resulting in the elimination of more than 195 million employment positions (ILO, 2020).

This condition has resulted in the emergence of severe social justice issues for several households, as well as significant issues for organizations in terms of resources and sustainability (Fenner et al., 2011). Hence, organizations have changed their way of doing business, increasing their contributions to the surrounding society. Companies have launched environmental and social initiatives in response to public or internal needs. Companies wanting to support the government during COVID-19 have had no specific alternative except to contribute to these funds, which serve a large and generic purpose (Darwish et al., 2021).

Moreover, governments have encouraged CSR initiatives toward employees and the public. Organizations must minimize the risk of occupational accidents and diseases, including ensuring workers have health information and adequate protective clothing and equipment. This means providing healthcare, preventive healthcare, sanitation, disaster management, and other COVID-19-related responses with appropriate infection control training and protective gear (Human Rights Dimensions of COVID-19 Response 2020). The COVID-19 pandemic offers an excellent opportunity for businesses to shift toward more genuine and authentic CSR and to address urgent global social and environmental challenges (He & Harris, 2020).

This research aimed to analyze the initiatives followed by different companies in Bahrain during the most challenging moments of the pandemic and to determine the objectives and motives behind these initiatives.

PROBLEM STATEMENT (CSR)

The different policies and practices of an organizations change under different conditions. Since COVID-19 is an unprecedented situation globally affecting individual behavior and business practices, there is a need to study its impact in different countries across the world. The problem lies in the lack of understanding of the impact of COVID-19 on CSR initiatives and future policies affecting businesses and the overall economy in Bahrain.

RESEARCH OBJECTIVES AND SIGNIFICANCE

Our contributions to the literature lie in the fact that this research focused on responsible business actions under unfavorable times and an unknown environment for many companies.

This research examined the relationship between COVID-19 and CSR policies and practices. Furthermore, this research will have an impact on organizations (financially), by evaluating CSR and its impact on businesses and society. It also investigated the impact of COVID-19 on CSR decisions and initiatives in organizations. The objectives of this project were:

Objective 1: To evaluate the impact of COVID-19 on CSR practices and initiatives in Bahrain.

Objective 2: To develop a set of recommendations for companies and policymakers in Bahrain.

This research's significance stems from the sudden spread of COVID-19 and its impact on many organizations. Since corporate social responsibility is a concept that carries enormous implications, this study captured the risks of the global pandemic, bringing a better analysis to devise conclusions and recommendations regarding this research. This paper identified the impact of COVID-19 on CSR within companies regarding their CSR practices, corporate governance, and stakeholders. In addition, the researchers approached this by collecting empirical data and analyzing the existing literature to evaluate the associated problems, covering both primary and secondary data. This research paper also evaluated data collected from interviews conducted with the managers of two respected companies in the Kingdom of Bahrain.

OVERVIEW OF CSR AND ITS IMPACT

In this section, we analyze the articles about corporate social responsibility, or CSR, and the impact of COVID-19 on CSR practices. This research relied on scholarly articles and research papers on CSR practices, corporate policies, corporate governance, and stakeholders. We investigated the relevant literature to better understand the effects and implications of the global pandemic on CSR.

This section refers to the actions and responsibilities that can positively impact the environment. Economically well-developed countries have no issues with corporate sustainability (Al-Tarawneh, 2020); therefore, there are no issues with CSR in Bahrain. The development structure of this country is thus helpful. CSR indicates financial support given to society, such as donations or charity. It is also crucial for a country's government to respond to CSR and provide the necessary protocols; indeed, there is a need for rules and regulations. The CSR budget is not a significant concern for larger companies; nevertheless, it is financially profitable for smaller companies.

Impacts of COVID-19 on CSR Practices

COVID-19 has impacted the world financially, and CSR is no exception in this matter.

Most retailers and firms are facing challenges related to CSR; both short- and long-term goals have been affected by COVID-19 (Hongwei, 2020). Some companies have gained profit from the pandemic; for example, by inflating their prices or by making misleading claims regarding their products. The crisis resulting from this pandemic situation has also created problems related to the ethics of companies (McClimon, 2021).

Most larger companies have been unable to continue their CSR activities, because society has similarly needed help during the pandemic situation, as many have been faced with losing their jobs and have thus been struggling financially. Companies have approached this issue with some of their CSR practices, including protecting their working employees from exposure to COVID-19 (COVID-19 and Responsible Business Conduct, n.d.).

Virtual volunteering has finally found a footing. Companies are increasingly donating to charities and community organizations around the world and are finding ways to encourage their employees to give back and volunteer in their communities. Companies increased their virtual volunteer efforts in 2020, but many of these initiatives were quick fixes or temporary responses to the pandemic. However, with so many employees expected to work from home and many businesses considering more flexible work arrangements post-COVID-19, CSR leaders will need to permanently adjust their corporate volunteer programs and find new ways to encourage their colleagues to work voluntarily from home (Darwish et al., 2020).

Hongwi (2020) stated that just as the COVID-19 outbreak has prompted individuals to step back and review their lifestyle choices, it has also triggered organizations to question their purpose and value within the overall business ecosystem. In turn, Corporate Social Responsibility (CSR) initiatives have increased, with more businesses feeling the pressure to respond to consumer expectations to operate with a more robust social conscience.

Our experience of the current crisis has demonstrated to the public that government intervention can only go so far—companies can and should take on the responsibility. Many have promoted the government's social distancing measures and have even pivoted business models to support the shortage of PPE and hygiene products (Hongwei, 2020).

An example would be how most manufacturing companies in Bahrain have transformed their factories to make PPE kits, ventilators, sanitizers, and other products related to COVID-19 to protect society. CSR companies have shifted to profit through misconduct and fraud to cope with the financial distress that COVID-19 has caused. Resources have been harmed, and companies have felt the pressure of survival (Hongwei, 2020).

Will your firm accelerate its digital transformation after the pandemic? Disagree, Partially disagree, Not sure, Partially agree. To strengthen the application of online office tasks, companies should improve the digitalization of supply chain channels; adopt digital products, and services; adopt digital platforms, such as digital communication platforms; and adopt digital infrastructures, such as digital technology systems.

The pandemic is a global public health crisis that has triggered significant challenges for organizations' business continuity. COVID-19 has also manifested the crucial role of digital technologies in response to this outbreak. Organizations have yielded to the deployment or full utilization of technology and digitization to face such a public crisis.

Consequently, pivoting to digitalization has helped employees retain their jobs by working remotely and connecting with different stakeholders, which has led to improvement in the performance of organizations and has helped them to maintain their operations during such a tough time. This confirms Vial (2019) views, who stated that digital transformation would contribute to firms' performance by designing digital business strategies and adopting technology in several business aspects.

Impacts of COVID-19 on Corporate Policies

COVID-19 has impacted the supply chain and resources of most companies, as well as the labor market in Bahrain. The most significant problem is the loss of jobs as a result of the pandemic. Household incomes have also been affected by the pandemic: A total of 40% of

families have experienced a fall in income (Brewer & Gardiner, 2020). Most organizational policies have been affected by COVID-19, with the sectors most affected by COVID-19 being the entertainment, tourism, transportation, and catering sectors (Shen, 2020). Companies have restructured their policies, and these new policies will help companies in the post-pandemic situation by developing their CSR. These policies can also help fulfill social and environmental goals after the pandemic (He, 2020), although COVID-19-related consumer ethics have also harmed the policies of organizations.

Impacts of COVID-19 on Corporate Governance

The pandemic situation, due to COVID-19, has brought both challenges and opportunities to business organizations. The main problem with business organizations is financial in this situation: There is a lack of policies that have impacted organizations financially. “Opportunities” refer to the new businesses that most companies have started in this situation (Mathew, 2020), while “challenges” refer to those that most companies have experienced due to COVID-19, such as financial loss, loss in productivity, and labor market problems. Most companies have also reduced their number of employees and have experienced an increase in their employee turnover rate. This has also reduced the supply chain and the connection with stakeholders (Alabdullah, 2020). In this way, COVID-19 has impacted the most significant aspect: The governance of an organization. The disruptions caused in the global supply chain also amplify adverse effects on the society, environment, and people. A survey carried out by the Institute for Supply Management found that “more than 80% of companies believe that their organization will experience some impact because of COVID-19 related disruptions” (COVID-19 and Responsible Business Conduct, n.d.).

Impacts of COVID-19 on Stakeholders Around the World

In this pandemic situation, the most affected during the early pandemic situation were the stakeholders, as will be the case in the post-pandemic situation (Wang, 2009; Wang, 2020). Stakeholders are customers, employees, and investors external to a business, also including the supply chain and other service providers.

Customers have not been able to visit their favorite stores due to this situation and the subsequent lockdowns. Due to low productivity, most investors have not seen gains on their investments, meaning that the supply chain has been affected by the pandemic. As mentioned above, employees have likewise lost their jobs due to the financial distress caused by COVID-19 (COVID-19 and Responsible Business Conduct, n.d.). The impacts include how suppliers are not able to “continue their activity and honor contracts.”

Furthermore, many consumers have implied that “global buyers are also halting or canceling orders for the foreseeable future” (COVID-19 and Responsible Business Conduct, n.d.). Similarly, employees have been affected in this instance; as companies avoid losses due to the mentioned above, they face losing their jobs. Another factor is the risk of employees working in factories for the supply chain spreading the virus once they leave their job.

RESEARCH METHODOLOGY

The research methodology involved selecting both primary and secondary data, and processing and analyzing the data obtained and gathered regarding the subject (the impact of COVID-19 on corporate social responsibility, reflecting its general effects on organizations in the Kingdom of Bahrain). This process helped to evaluate the study and its reliability.

This research focused the CSR practices of organizations in Bahrain, especially in response to the COVID-19 pandemic. This crisis has led to innovative initiatives and solutions for employees, stakeholders, and the overall community (Armstrong, 2020). In the following section, we analyzed in-depth interviews to contrast the research analogy with the actual situation.

The primary research consisted of three interviews conducted with two respectable companies in the Kingdom of Bahrain. The first interview was with Mr. Ali Al Baqali in Alba, a senior HR department senior. The second interview was with Ebrahim Khalil in the marketing department in GARMCO company. The third interview was with Dr. Mohamed Gharieb, a Senior Marketing and Sales Manager. Hence, three interviews with managers of three companies in Bahrain were conducted. These interviews identified how the interviewees' respective companies have experienced COVID-19 and how the pandemic has impacted their CSR protocols. This research aimed to help to organize a better approach to analyzing the impact of COVID-19 and to enhance individual and organizational CSR-based efforts to cope and deal with the pandemic.

DATA ANALYSIS AND INTERPRETATION

Decision-makers and managers adopt and implement CSR in organizations for different reasons; It is stated that "organizations need to engage in the allocation of more resources to heighten their CSR capabilities along with the launch of ever new campaigns to go beyond profit-seeking motive" (Chaudary et al., 2016).

Ever since detecting the first cases of COVID-19, there have been significant implications on public health and on the social, political, and global economic dimensions (Tonne, 2021). Several lessons from COVID-19 are directly relevant to tackling the climate emergency and advancing sustainable development more broadly.

The primary data for this research were collected by conducting interviews with two reputed companies in Bahrain. One was Aluminium Bahrain, also referred to as Alba, "the world's largest aluminum smelter ex-China with a production of more than 1.35 million Metric Tons Per Annum (MTPA) (2019)" ("Corporate Profile," 2020). GARMCO was the second chosen company to conduct interviews with, which was the "first fully dedicated downstream facility in the Middle East for rolling, cutting and fabricating aluminium when it was formed in 1981 by the governments of Bahrain, Iraq, Kuwait, Oman, Qatar, and Saudi Arabia" ("About | GARMCO," 2018).

Interview 1: ALBA

We had the opportunity to meet Mr. Ali Al Baqali, a senior executive of the HR department. He shared his experiences about the pandemic and the business' condition. We interviewed him using a voice calling facility. The interview was as follows:

Q: Since when has your company, ALBA, been involved in CSR activities?

Bali: The company ALBA has considered CSR since the 2000s. It is our responsibility to serve our society as per our ability.

Q: Can you discuss the relationship between finance and CSR?

Bali: We have been involved in the proper structure to conduct our CSR activities. We have a separate budget for these kinds of activities. There are different kinds of social and environmental factors that need addressing.

Q: How was the business affected during the global COVID-19 pandemic situation?

Bali: We have experienced a significant loss in productivity. Our governance policies and organizational policies have been affected by this situation. We additionally have also lost 35% of our employees.

Q: What about CSR and finance? Have you experienced any financial crisis regarding the CSR activities of ALBA?

Bali: As I have mentioned before, we have several budget structures for CSR activities. There was no chance to stop the activities. We have been providing donations to two orphanage homes since 2011. Hence, we have faced problems due to the pandemic, because there was a crisis that occurred that affected the income and the budgets.

Interview 1: Interpretation

This interview with Ali Al Baqali, the Aluminium Bahrain Manager, indicates that the company has faced problems due to COVID-19, and it has also impacted CSR activities. They have experienced problems with productivity and the labor force, and their labor turnover rate has increased due to the pandemic situation. In this interview, we noticed the impact of COVID-19 on CSR on employees' productivity and how financial distress became prevalent.

Interview 2: GARMCO

Provided below is the second interview conducted with Ebrahim Khalil (marketing department), one of the members of the management team of GARMCO. This interview was also conducted through a voice calling facility, during which Ebrahim Khalil shared his experiences about the pandemic situation and its effect on the CSR of GARMCO. The interview was as follows:

Q: Since when has your company, GARMCO, been involved in CSR activities?

Khalil: We have been involved in CSR activities since 2005. At an early stage, we contributed to environmental activities. Our company makes aluminum, and it releases different kinds of components that are harmful to the environment. Therefore, it is our responsibility to keep the environment safe.

Q: How was the business in the pandemic situation?

Khalil: We have learned the most critical lessons from the pandemic situation. We have experienced productivity losses, revenue losses, and our supply chain was affected by the situation. Our export segment of the business has been affected.

Q: Has the pandemic affected your CSR activities?

Khalil: They have also been affected by COVID-19. We have no connection with our USA branch. We have faced some financial problems and problems that have occurred with our CSR policies.

Q: Has the financial problem affected your business?

Khalil: Yes, it has. We had to reduce our employees because we could not provide them with the facilities regarding their needs. We were also unable to set up proper health and security protocols for our employees as COVID-19 knocked at our door.

Interview 2: Interpretation

Therefore, the pandemic situation impacted GARMCO and its CSR activities through its vast implications on its stakeholders (supply chains, employees, etc.). They have experienced a financial crisis due to the pandemic, and Khalil also mentioned that they had terminated some of their employees, as the pandemic made this necessary. They have also faced a loss in their productivity. Most of these issues were all related to the relevant articles and papers used in the literature review of this study.

Interview 3: Takaful International

Provided below is the Third interview conducted with Dr. Mohammed Gharieb (Sales and Marketing Executive), one of Takaful International's management team. This interview was conducted through a voice calling facility, during which Dr. Gharieb shared his experiences about the pandemic situation and its effect on the CSR of Takaful International. The interview was as follows:

Q: Please introduce your organization, yourself, and your role in the organization.

Dr. Gharieb: Takaful International is the first company to present Islamic Sharia-compliant insurance products in Bahrain and the second in the region in 30+ years.

Q: Has your organization contributed to any CSR activities recently or in the past?

Dr. Gharieb: Yes, TIC is one of the leading companies contributing to CSR activities:

- Financial support for beach cleaning activities;
- Lectures and volunteer work with INJAZ Bahrain;
- Traffic awareness campaigns.

Q: Since when has Takaful International been involved in CSR activities? What kind of activities require Takaful International's involvement?

Dr. Gharieb: Takaful started contributing to CSR activities in 2010.

They started in community awareness in areas related to insurance services like traffic and health, and Takaful sponsored several activities and initiatives such as sports activities and beach clean-up activities and events.

Q: Has the pandemic affected your CSR activities?

Dr. Gharieb: Our CSR activities are financially supported by 15% of the annual surplus before shareholders' dividends.

Q: Has the financial problem affected your business?

Dr. Gharieb: Our CSR activities are financially supported by 15% of the annual surplus before shareholders' dividends.

Q: How was the business affected during the global COVID-19 pandemic situation?

Dr. Gharieb: Actually, profits increased during the pandemic situation, although the insurance contributions declined due to some reasons:

- Fewer motor claims (movement limitation due to the pandemic situation);
- Less medical insurance claims because people preferred not to go to hospital with mild cases.

COVID-19-related cases are usually medically covered by the governmental health system. The majority of COVID-19 death cases are seen among the elderly and are not covered by insurance due to age (insurance usually covers up to 65 years old) within the community.

Interview 3: Interpretation

Takaful International participates in various CSR activities and has been doing so for over a decade. CSR supports 15% of the annual surplus, and overall profit has increased during the global pandemic. This may be due to reduced motor claims (fewer cars on the road due to the pandemic) and fewer medical insurance claims. Overall, Takaful International has fared relatively well in terms of CSR activities during the COVID-19 pandemic.

CONCLUSIONS AND RECOMMENDATIONS

COVID-19 has had an impact all over the world in terms of financial consequences. It is evident that CSR initiatives focus mainly on three stakeholder groups, namely, employees, customers, and communities. Larger business organizations can allocate their money to the CSR budget, but this is not possible for smaller companies who have only 20–200 employees. Through analyzing the interviews, it became clear that business organizations have faced problems during the pandemic. The financial issues caused by COVID-19 have immense adverse implications for businesses and have dramatically affected many aspects of the corporate social responsibility of organizations. Both the primary and the secondary data gathered and analyzed significantly alluded to this conclusion. Stakeholders were the group (shareholders, supply chains, workers, customers, etc.) most negatively impacted by the global pandemic. It has become evident that COVID-19 has had a strong influence on CSR. Thus, we conclude that there is a significant relationship between COVID-19 and its colossal impacts on the CSR of organizations worldwide,

such as businesses in the Kingdom of Bahrain. Organizations in the Kingdom of Bahrain showed some of the ways in which has COVID-19 significantly impacted society, people, and the environment, derived from corporate practices, governance structure, and stakeholders.

The conclusions of this study suggest addressing the impact on organizations. The implementation of suitable approaches and due diligence in response to the global pandemic will aid businesses in the Kingdom of Bahrain to make decisions that will avoid or address the (potential) issues left on society, people, and the environment, allowing a recovery from said impact.

The recommendation for companies is to initiate a business structure that adapts to the “new normal” conditions. Organizations must also develop their CSR policies and activities according to their strategy, culture, and values. Most importantly, organizations must follow a health and safety program in the workplace compatible with the World Health Organization and the Ministry of Health guidelines, and must continuously review the required changes. Responsible organizations must protect the environment and should not greenwash their businesses. Having effective relationships with stakeholders and effective engagement are vital steps for businesses to take and maintain, as having direct engagement with the workers, subsidiaries (an issue faced by GARMCO with contacting its USA branch), and suppliers can aid the business in addressing solutions to the crisis. Moreover, implanting health and safety practices is of high importance, as this can aid in the response to the threats posed.

Similarly, delivering many benefits to the organization’s employees will boost trust and morale and lead to higher productivity and worker retention, which will help the organizations recover, particularly in the cases of ALBA, GARMCO, and Takaful International. Having good leadership and a clearly defined responsibility toward the crisis is essential to recover from the crisis, both in the short and long terms, as the investors, shareholders, and consumers will pay close attention to a leader that effectively and innovatively manages a crisis. It is also vital for companies to have emergency funds to mitigate any unexpected risks, such as the spread of COVID-19 and its impacts. This will help to avoid any financial distress and to take proactive measures that will minimize the adverse effects of the crisis.

To conclude, this study identified CSR-related problems in companies as a result of the global COVID-19 pandemic, and analyzed some existing literature to evaluate the issues. This research paper collected data from a literature review and interviews conducted with the managers of three Companies practicing CSR. We correspondingly recommended some possible solutions to improve businesses, focusing on the organizations in the Kingdom of Bahrain. The primary focus should be on solving any cash flow and solvency issues and effectively responding to the COVID-19 crisis to protect all parties affected and to mitigate any risks. Nonetheless, further research should be directed toward understanding the perceptions of CSR beneficiaries and whoever has been affected during and by the COVID-19 pandemic.

REFERENCES

- About|GARMCO. (2018). Available online: <https://garmco.com/about/> (accessed on 23 December 2020).
- Alabdullah, T.T.Y., Ahmed, E.R., & Nor, M.I. (2020). The world declining economy and coronavirus pandemic: systems should be continued. *Russ. J. Agric. Socio-Econ. Sci.* 102, 89–96.
- Al-Tarawneh, K.I. (2020). Corporate Social Responsibility (CSR) practice in Bahrain.
- Armstrong, M. (2020). Coronavirus crisis sparks race for inventive solutions. *Euronews*,
- Brewer, M., & Gardiner, L. (2020). The initial impact of Covid-19 and policy responses on household incomes. *Oxf. Rev. Econ. Policy*, 36(Suppl. 1), S187–S199.
- Chaudary, S., Zahid, Z., Shahid, S., Khan, S.N., & Azar, S. (2016). Customer perception of CSR initiatives: Its antecedents and consequences. *Soc. Responsib. J.* 12, 263–279.
- Corporate Profile. (2020).
- Corporate Social Responsibility and Covid-19 global crisis: Managerial and financial perspectives in developed and emerging countries, Emerald Publishing. 2014.
- COVID-19 and responsible business conduct. (2021).
- Crowther, D., & Aras, G. (2008). *Corporate Social Responsibility*; Bookboon.

- Darwish, S., Gomes, A., & Ahmed, U. (2021). Risk management strategies and impact on sustainability: The disruptive effect of Covid 19. *Academy of Strategic Management Journal*, 20(Special Issue 2).
- Darwish, S., Ahmed, U., & Phi, M.H., (2020). Innovative work behavior during Covid-19 for medical representatives in the pharmaceutical industry: Test of a moderation model in Bahrain, *International Journal of Pharmaceutical Research*, 12(4).
- Fenner, R., & Cernev, T. (2021). The implications of the Covid-19 pandemic for delivering the Sustainable Development Goals. *Futures*, 128, 102726.
- Guide 1 manual from principle to practice: Strategic CSR in small and medium enterprises a manual for smes focusing on making their CSR effort more systematic and strategic. (n.d.).
- Guo, H., Yang, Z., Huang, R., & Guo, A. (2020). The digitalization and public crisis responses of small and medium enterprises: Implications from a Covid-19 survey. *Front. Bus. Res. China*, 14, 1–12.
- He, H., & Harris, L. (2020). The impact of Covid-19 pandemic on corporate social responsibility and marketing philosophy. *J. Bus. Res.*, 116, 176–182.
- Hongwei, H. (2020). The covid effect on CSR and marketing. *Forbes*.
- Human rights dimensions of Covid-19 response. *Human Rights Watch*, (2020).
- Jin, C.H., & Lee, J.Y. (2019). The halo effect of CSR activity: Types of CSR activity and negative information effects. *Sustainability*, 11, 2067.
- Johnson, B.R., Connolly, E., & Carter, T.S. (2011). Corporate social responsibility: The role of Fortune 100 companies in domestic and international natural disasters. *Corp. Soc. Responsib. Environ. Manag*, 18, 352–369.
- Lantos, G.P. (2001). The boundaries of strategic corporate social responsibility. *J. Consum. Mark.* 18, 595–632,
- Mahmud, A., Ding, D., & Hasan, M.M. (2021). Corporate social responsibility: Business responses to coronavirus (COVID-19) pandemic. *SAGE Open*, 11, 215824402098871.
- Mathew, S., & Sivaprasad, S. (2020). Corporate governance practices in the context of the pandemic crisis. *SSRN*, 3590253.
- McClimon, T.J. (2021). 10 CSR trends to watch in 2021. *Forbes*,
- Meier, M., & Cassar, L. (2018). Stop talking about how CSR helps your bottom line. Harvard business review.
- Reuters. (2020). Available online: <https://www.reuters.com/article/bahrain-gdp-int-idUSKBN26I0IT> (accessed in January 2021).
- Shen, H., Fu, M., Pan, H., Yu, Z., & Chen, Y. (2020). The impact of the COVID-19 pandemic on firm performance. *Emerg. Mark. Finance. Trade*, 56, 2213–2230.
- Tonne, C. (2021). Lessons from the COVID-19 pandemic for accelerating sustainable development. *Environ. Res.*, 193, 110482.
- United Nations. 20th Session of the permanent forum on indigenous issues (2021). COVID-19 and indigenous peoples for indigenous peoples. *United Nations*.
- Vial, G. (2019). Understanding digital transformation: A review and a research agenda. *J. Strateg. Inf. Syst*, 28, 118–144.
- Wang, X. (2009). *Corporate social responsibility practices in responding to natural disasters: The United States and China*. Ph.D. Thesis, University of Florida, Gainesville, FL, USA, 2009.
- Wang, Y., Hao, H., & Platt, L.S. (2020). Examining risk and crisis communications of government agencies and stakeholders during early stages of COVID-19 on Twitter. *Comput. Hum. Behav*, 114, 106568.
- What Is CSR? | UNIDO(2017).
- World Health Organization (2020). Coronavirus Disease (COVID19) Situation dashboard.
- World Health Organization. Coronavirus (2020)
- World Health Organization. (n.d.). COVID-19 Strategy Update-14 April 2020. World Health Organization.