

# THE ROLE OF CORPORATE SOCIAL RESPONSIBILITY IN ENHANCING BRAND REPUTATION AT BE'AH

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**Abstract** This research examines how corporate social responsibility (CSR) can help build brand image at Be'ah, one of Oman's leading environmental services organisations. Companies in Oman are now required to adopt ethical, social, and environmentally friendly practices. CSR is now considered an essential tool that not only benefits the community but also influences how people perceive a company. This paper looks at how Be'ah's CSR activities such as waste-to-energy projects, green awareness campaigns, and national goal support such as Oman's Net Zero 2050 feed into public opinion and brand trust. This paper used mixed methods to address its research objectives. A detailed survey was conducted from handpicked employees, customers, and members of the community at Be'ah. To investigate further, an in-depth interview was conducted with 33 respondents aiming to get the public's opinion of the company's brand and the impact of its CSR initiatives. It was revealed that even though Be'ah's CSR initiatives were appreciated by the public, a majority of people are not aware of them, making it a goal for the company to communicate its CSR activities more effectively. The survey showed that CSR has a great impact on brand reputation, especially on a company's activities that can significantly affect the environment and society. Overall, this research contributes to CSR study by focusing on the Omani context and shows CSR as a robust tool in enhancing the image of the environmental sector.

**Keywords** Corporate Social Responsibility, Sultanate of Oman, Be'ah

**JEL** M14, P12, Q01, M10, L25

## INTRODUCTION

In this modern day, companies are expected to do more than just generate profit. Companies are expected to show their ethical and honest side by supporting and caring for the environment and society. This is where the concept of corporate social responsibility (CSR) comes in the picture. The meaning of CSR is a company's effort in being ethical and accountable for its practices, considering that it might harm others or nature. CSR is seen as an effective approach to enhance sustainability, gain positive image from the public, and contribute to economic development (Lin et al., 2015). Consumers and suppliers nowadays much prefer businesses that demonstrate their responsible behaviour, such as recycling, obeying corporate and governance rules, and giving back to the community. Organisations that integrate CSR successfully are more likely to gain loyal consumers, build strong positive image, and achieve competitive advantage (Lim & Pope, 2021).

Today, CSR is something that organisations are required to implement; it is no longer merely an act of charity. Hence,

studies say that CSR can gain the public's respect and trust; if companies have strong CSR initiatives they can also attract talented workforce and enhance consumer satisfaction with lower turnover rates (Abid et al., 2019). Recently, in Oman, the importance of CSR has grown significantly, especially with the focus on Oman Vision 2040, that aims to Net Zero by the year 2040 (Oman Vision 2040, 2020). Nevertheless, Be'ah, Oman's leading environmental and waste management service company, plays a crucial role in the country's CSR initiatives (BE'AH, n.d.). The company's objective is to advance waste management. Be'ah's CSR initiatives align with Oman's efforts towards a greener economy. The company builds a strong reputation from recycling campaigns, spreading awareness to the public, and its sustainable practices (Oman Observer, 2022).

Even though CSR is very popular, there are limited studies conducted on its effect on brand reputation in Oman, particularly focusing on companies in the environmental field. Be'ah is working hard in protecting the environment; however, there is little evidence to raise the public's awareness about Be'ah's initiatives. Hence the purpose of

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this research is to enquire how CSR initiatives help Be'ah in developing its brand image and gain the public trust? Also, the perception of employees of Be'ah, consumers, and community members about Be'ah's CSR activities. This study has a great significance as it shows how CSR can be used as a beneficial tool to enhance a company's image and work towards sustainable goals. In Oman, where the main focus is on environmental practices, companies such as Be'ah must put more effort than providing services, they must show people they care about nature and humanity.

By understanding the public opinion regarding Be'ah's CSR initiatives, this study may offer useful tips to other companies in Oman and around the world. Also, this study fills gaps regarding the scarcity of studies conducted in Oman that deal with CSR and brand image.

## Objectives of the Study

The main objective of this research is to grasp how CSR helps to strengthen Be'ah's brand image. Therefore, the study will focus on the following:

- To identify the influence of Be'ah's CSR activities on how people view the company and its overall brand reputation.
- To explore the various CSR activities Be'ah is implementing such as protecting the environment, supporting the community, and being ethical and how these activities impact its public image.
- To identify the most important factors that make Be'ah's CSR campaigns more effective at generating a positive image.
- To give practical recommendations that can help Be'ah enhance its CSR strategy and gain long-term brand success.
- To quantify the level of awareness of the general public about Be'ah's CSR initiatives and how it impacts their trust in the organisation.

## Research Questions

- How do people perceive Be'ah's brand reputation regarding its CSR initiatives?
- What key factors impact whether Be'ah's CSR initiatives effectively promote the organisation's image?
- What are some of Be'ah's CSR initiatives that have the most impact on the company's reputation?
- How can Be'ah develop its brand reputation and accomplish sustainable success through the effective use of its CSR tactics?

## Research Hypotheses

H1: Be'ah's CSR efforts positively affect how people see its brand.

H2: Be'ah's environmental CSR work improves its brand image more than its other CSR work.

## LITERATURE REVIEW

### The Concept of CSR

CSR has come a long way from being viewed as a charitable act to something companies are obliged to do. In this era, where more people are socially and environmentally aware, companies that implement CSR successfully are seen as ethical, reliable, and dependable (Khan et al., 2013). CSR can be seen as a company's responsibility to operate ethically in terms of social, environmental, and economic factors, in alignment with society's expectations (Porter & Kramer, 2006). According to Radu & Smaili (2021), CSR has three fundamental foundations: economic, legal, ethical, and philanthropic responsibilities. In earlier days CSR was only looked at as something voluntary that businesses had to do to build a competitive advantage. Economic responsibility requires companies to be responsible in a truthful manner. Ethical responsibility is maintaining integrity even if it is not required legally. As for philanthropic responsibility, it is giving back to the community. CSR includes things such as minimising gas emissions, sustainable recycling, and promoting awareness everywhere (Fosu et al., 2023). The stakeholder theory suggests that companies must tend to stakeholders' needs, that is consumers, employees, suppliers, communities, and the environment, to achieve competitive advantages. Thus, this theory suggests how people perceive a brand based on its CSR activities. Similarly, legitimacy theory tells us that companies require public approval to succeed not just survive (Bonnafous-Boucher & Porcher, 2020). Government-owned entities such as Be'ah need to engage in CSR to show their reliability to the public by adhering to social norms and values. According to Du et al. (2010), CSR initiatives can increase consumers' trust and loyalty to a specific brand. When businesses are actually interested in offering a helping hand to the people of the community, they create an emotional connection between the company and customers. The study concluded that communicating CSR effectively and honestly can have a positive impact on how people view the company. If companies are not transparent with their operation people may decide to stay clear of them until they are 100% sure. A study by Brammer, Millington, and Rayton (Brammer et al., 2007) proved that companies with good CSR initiatives are more likely to have a healthy working environment with

motivated and satisfied employees, thus leading to satisfied consumers and enhanced organisation performance, making it a crucial factor for companies such as Be'ah that require employee engagement to achieve a positive public perception.

In Vietnam, CSR has been found to be an easy way to win people's trust. A study conducted by Thi Hai Thuy and Ha Hien Minh (2020) realised that CSR plays a major part in how a company is seen, especially companies in the environmental sector, and dealing with communities. CSR has a direct link to achieving competitive advantage in which it can enhance a company's brand identity. The companies that do not apply CSR especially in today's modern world end up damaging their reputation and losing stakeholder's trust. Similarly, a study done by Tariq et al. (2022) found that CSR activities can greatly impact customer loyalty and improve community support towards protecting the environment. CSR can affect a company's culture as well, thus leading to an improved company performance and satisfied consumers. Research by Afzali & Kim (2021) examined that CSR can have a great emotional impact on consumers, specifically the younger generations who care about ethical practices. Companies can achieve sustainable brand growth when they align their business goals with social initiatives. Another study highlighted the significance of transparency when doing CSR activities, as they found it can make people trust them better (Chakraborty & Kwon, 2025). This proves that Be'ah's transparency and ethical behaviour can impact its image positively. In the context of Oman, Al Salmi and Khan (2019) proved that people may view government companies differently if they found out that they care about the environment and community. This is crucial for Be'ah as this mainly focuses on these two factors.

In Oman we can see a growing importance of CSR, inspired by Oman Vision 2040, which aims to reach Net Zero carbon emission by the year 2040. As for Be'ah, an environmental and waste management Omani company, CSR is very much aligned with its mission, meaning it is not just about proving to people that the government cares about the environment; it is much more, it is also about helping the community and providing support by doing the right thing. All this helps build a strong and trustworthy brand over time.

## About Be'ah

Be'ah was founded in 2007. It is state-owned and governed by the Oman Investment authority, making it officially Oman Environmental Services Holding Company (BE'AH, n.d.). Be'ah's role in Oman is to deal with waste and sustain the Omani environment. The company's mission is to provide an

eco-friendly system of handling waste as well as direct the country to a cleaner future. Hence, the company participates in many CSR initiatives such as recycling, hosting clean-up drive programmes, environmental awareness, and educating people. Ethical practices require transparency, something Be'ah promotes in its day-to-day business, which adds to its brand's strength (Oman Observer, 2022). The company's headquarters is currently held in Muscat, Boshar. The company has been recently promoting Oman Vision 2040, which highlights the importance of protecting the environment and developing sustainably. The main three CSR activities Be'ah has been focusing on is protecting Oman's ecosystem, communicating with local people, and being responsible. These activities are being promoted through social media campaigns, partnering with schools, and participating in public events. These initiatives allow Be'ah to build a positive impact on people about its CSR initiatives as well as gain the public's approval. This paper will examine if such initiatives are effectively reinforcing Be'ah's image.

## Need for This Study

It can be said that the link between CSR and brand image has been the subject of many studies; however, there are limited studies conducted that are directly related to Oman or the company Be'ah. According to Minnee et al. (2013) there are many studies conducted on how CSR can affect multinational or private firms but very few about government-owned firms such as Be'ah. Not many studies have investigated environmental CSR and how it can affect public perception, specifically in Oman's setting. Nonetheless, this research aims to thoroughly examine how Be'ah's CSR activities that are aimed at environmental and community support can change a company's identity. Therefore, this research will depend on stakeholder theory and Carroll's CSR pyramid to draw a proper conclusion and also offer useful tips for other organisations on how to implement CSR initiatives successfully and give back to the community and protect the environment. This will be achieved by demonstrating how CSR programmes can be used as a beneficial tool, focusing on government sector firms, and providing businesses around Oman and the Gulf with useful knowledge.

## METHODOLOGY

The methodology depends on a systematic approach that facilitates the research objectives, meaning stakeholder perception of CSR, how effective the CSR programmes are, identifying effective factors of CSR, structured recommendation, and how aware the public are of these

CSR initiatives. The goal is to determine the position of CSR in creating and enhancing Be'ah's corporate image.

The research followed a quantitative approach, in which it collects information through a structured questionnaire designed to grasp how CSR can affect Be'ah. This approach was chosen to collect and analyse data in a clear and unbiased way (Saunders et al., 2019). It will assist in identifying trends and ways Be'ah's CSR practices can affect a brand's identity. For this study, close-ended, Likert scale, and open-ended questions were distributed to 33 participants. The survey focused on asking participants about the environment, community support, and how these factors can affect people's trust and perception of an organisation. The objective was to find out whether people know about CSR activities, identify patterns, and how these initiatives can impact a company's identity. Unlike gathering data for only the purpose of objective and information, this questionnaire was designed to grasp the community's feelings and personal experience about how being ethical and responsible can affect their quality of life. Regardless of the limited number of respondents, this approach was seen as the best way to achieving the study objectives and make the process as simple and short as possible, unlike the use of interviews which can be long. This approach also focused on anonymity of answers and respecting the privacy of participants. The survey was designed to align with the research objectives and gather quantifiable results on community awareness perceptions thoughts on Be'ah's CSR initiatives. The survey was distributed through WhatsApp groups, social media, and company employees. This method was chosen for ease of access, making it convenient for participants to answer the survey. The survey was split into two sections – the first part focused on demographic data such as age, gender, occupation, and whether or not they are familiar with CSR initiatives; the second part involved finding out what people think or perceive of Be'ah's CSR efforts. Results showed how aware people are of Be'ah's effort to protect the environment, follow ethical practices, and help the community. It also showed how these efforts impacted the public's trust in the company and how people feel towards the company's operations.

A stratified sampling method was used to ensure that responses are not similar as well as sent to people familiar with Be'ah's CSR efforts. Although the sample size was limited to 33 respondents due to time restraints and logistical limitations, the selected sample size was adequate to detect patterns and make sufficient recommendations and comments. Results included participants from different educational backgrounds, which helped understand how Be'ah's CSR initiatives are being perceived by different individuals.

Throughout this study, we ensured the privacy of our participants and maintained high ethical standards. Participants' identities were kept confidential, their collaboration was completely voluntary, and they were informed beforehand about the purpose of this study. In addition, the survey was created based on academic honesty, relying on journals, company websites, and official reports to create honest, ethical, and unbiased questions to maintain the image of the company. This study had a number of limitations. The survey attracted only 33 responses, making it difficult to draw comprehensive conclusions due to the small sample size, as a larger population might yield different results. Although using a stratified approach helped include different responses, having a larger sample might give a more accurate finding. Second, since the survey contained different methods of questions such as open-ended and Likert scale the data may be exposed to some bias and inaccurate information, such as people analysing the question wrong and providing an invalid answer. Without conducting interviews and other means of collecting data, this research might miss a deep insight into the role of CSR at Be'ah.

## RESULTS AND DISCUSSIONS

The survey was able to collect information from 33 participants to get a deep insight on how people view Be'ah's CSR programmes and how these activities can influence the company's identity. Nevertheless, the results have illustrated that the majority of the respondents were female, making up 84.4% of the total contributors to this questionnaire. On the other hand, male participants accounted for 15.5%. This can prove two views, that either women are more interested in this type of research, or they are more engaged in issues related to the community and the environment. In addition, given the fact that women are more involved in such studies, Be'ah can use that to its advantage by focusing on CSR messages and activities that target a female audience. Hence, females are more likely to spread the message about Be'ah's CSR efforts, aiding in the support of a company's image.

**Table 1: Demographic Information**

Age	Respondents
Under 18	3
18–24	45.5
25–34	45.5
35–44	3
45 and above	3
Total	100

Table 1 depicts the age distribution of respondents where young adults between the ages of 18 and 24 form 45.5% of the sample study. The study was able to prove that this generation of young people are more likely to be conscious of how their actions can affect the community or nature. Even though they make up a total of 91% of the participants, most of these youngsters are newly employed or are still studying. However, they are more active in social media platforms, which makes them more knowledgeable of what is happening around the world. Thus, they emphasise honesty, integrity, and ethical values when it comes to CSR efforts, something Be'ah practices in its day-to-day operations. Be'ah can improve its communication and send messages effectively through digital platforms to raise awareness and engage people. Sending a message that is creative, honest,

and appealing can attract more people to support such acts. Most of the respondents have different occupations. The bigger percentage was 24.2% indicating students. Following this, 21.2% people work in private sectors and 21.2% were unemployed. In the government sector, 18.2% answered the survey, and last, 15.2% were self-employed. This diversity shows that many people are from different sectors, students, or unemployed and were interested in CSR and had a few views on the topic. The higher number of students indicates their interest in the subject, most likely because of their studies and how schools encourage students to do what is best for the environment. Be'ah can increase its awareness of CSR activities by targeting schools more to help prepare a generation and workforce that is motivated to be ethical in its practices.

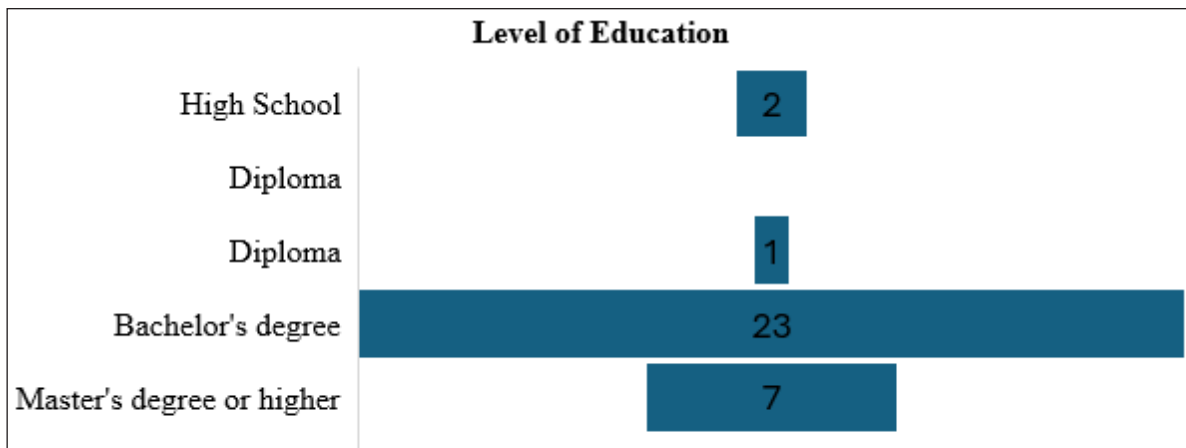
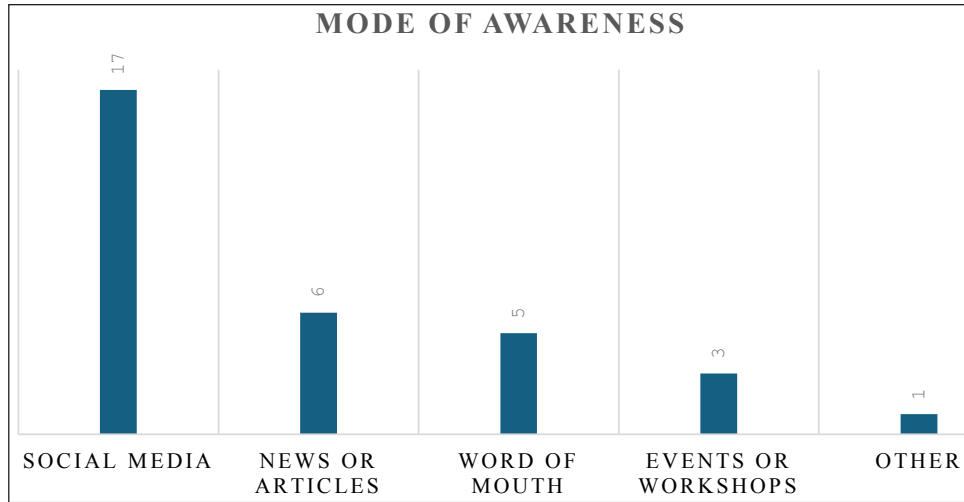


Fig. 1: Education Level

Majority of the participants that answered the questionnaire are well educated. Fig. 1 depicts that 69.7% have a bachelor's degree and 21.2% have a master's degree or above. Thus, only few of respondents had a diploma or are still in high school. This can be positive as many knowledgeable people are well-educated about social responsibility and know what kind of CSR activities are happening in the country or what Be'ah is doing. This shows that most respondents are well aware of appropriate activities and what activities are aligned with the ethical standards. This motivates Be'ah to be very detailed when providing data or information to the public since most respondents are well aware, as well as to meet the public's expectations. Survey indicated that even though many people know that the company is providing CSR programmes, only 30.3% were well aware

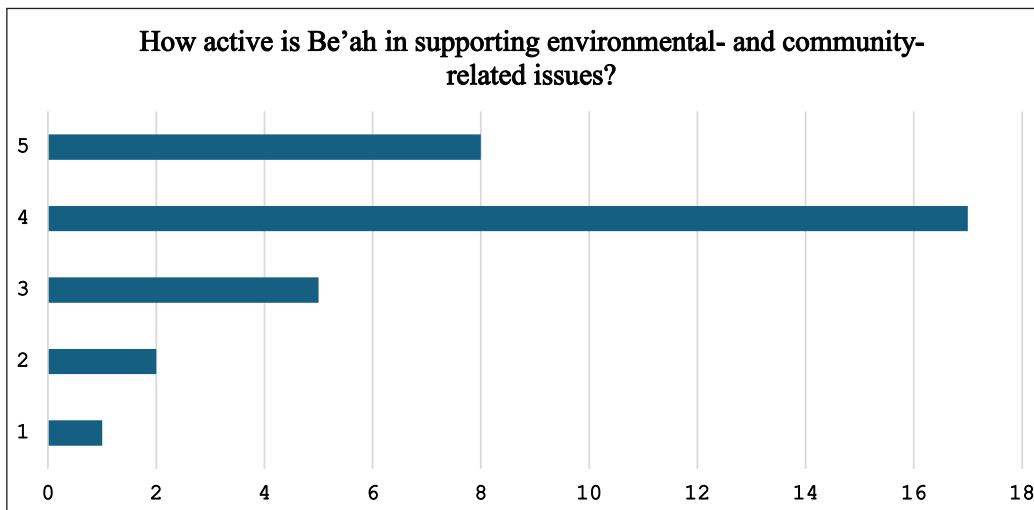
of these activities. This means 69.7% did not know what those programmes were and when they were happening. For example, people did not know they could volunteer to clean up beaches, parks, streets, etc. and the company was hosting these programmes. They just know that the company is doing something but not what specifically. In addition, this gap in awareness can significantly reduce Be'ah's impact to influence the public's opinion, since a very low percentage of participants were aware of such activities. It is very important to gain the public's attention about these initiatives to raise awareness about ethical practices. Many respondents are not aware of the company's activities. Be'ah must tackle this as soon as possible because even with the best CSR programmes, efforts can go to waste without a proper communication plan.



**Fig. 2: Mode of Awareness**

In Fig. 2, even though there is a small percentage of awareness among the public, those who are aware find out about Be'ah's practices through social media, with 53.1% claiming that it is their main source, with 18.8% collecting their data from news or articles, 15.6% through word of mouth or conversations with others, 9.4% by attending workshops or events at work, and last, 3.1% from other means. This indicates that social media has a great power on all people nowadays. Even newspapers and articles are digital nowadays and can be accessed through social media.

Be'ah can utilise this by growing its presence through social media accounts – using Instagram to post its latest CSR efforts and collecting feedback from the public, TikTok to post educational videos hosted and created by the employees of the company, and LinkedIn to offer tips for other companies and perhaps gather people to help during charities and environmental events. This tactic allows Be'ah to communicate effectively and gain a number of loyal followers.



**Fig. 3: Support from Public**

This part looked at how people thought Be'ah was active in supporting the environment and the society; most results were positive. Over half rated Be'ah a 4 out of 5, 5 being the most active. 24.2% rated a full 5. This shows many individuals believe that Be'ah's CSR can have a positive impact and it is being very active. Only a few individuals

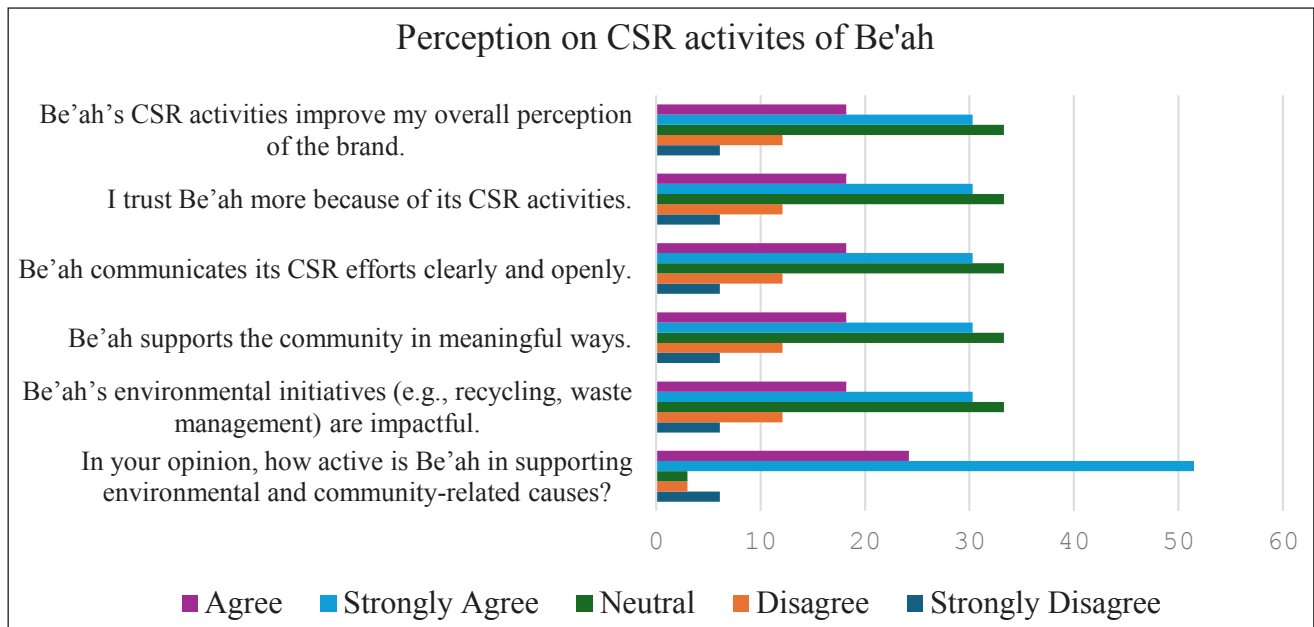
rated a low rate, 6.1% rated 2 and 3.0% rated 1. These numbers are a great news for Be'ah as it shows its efforts have a significant impact on people; however, there can be areas for improvement to reduce the percentage of people who do not agree.

**Table 2: CSR Involvement**

CSR Area	Frequency in %
Environmental protection	34.38
Educational campaigns	18.75
Ethical business practices	18.75
Community involvement	9.38
All of the above	18.75

A deeper insight (Table 2) shows that many people view environmental protection as the most important thing of

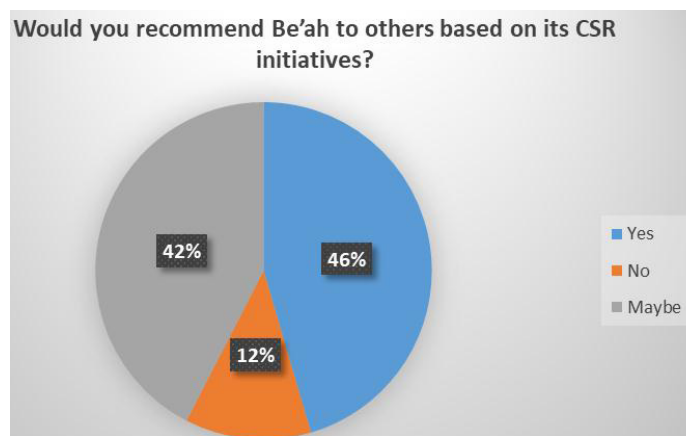
CSR, with a percentage of 34.38. This result aligns with the company’s mission of protecting the environment, which shows that people agree that Be’ah is doing everything it can to protect the environment. Even though educational programmes, ethical practices, and community involvement are crucial, they did not stand out for respondents to choose. The feedback does prove that Be’ah has a strong image for environmental protection; the company can do more by illustrating that it is not just about the environment but community involvement and ethical responsibility.



**Fig. 4: Support from Public**

Respondents believed the company was significantly involved in supporting environmental and community problems, 75.7% agreed or strongly agreed. The rest are neutral, with only a few disagreeing. This signals a significant issue that without clear and consistent communication, even well-executed CSR activities might not succeed in building trust or loyalty. This was evident when participants were asked if these CSR activities made them trust Be’ah more; again only about half agreed to some extent. A similar trend appeared when questioned about whether CSR initiatives had improved their overall perception of Be’ah. These

findings highlight that while CSR has the ability to boost trust and enhance brand perception, its effectiveness largely depends on how well these efforts are communicated to the public. Nowadays people care about how a brand involves CSR in its business. On a scale of 1 to 5, people choose a score of 4.91, and a majority rated 5. This illustrates that CSR is very crucial when doing business to gain public’s trust and support. The standard deviation of 0.38 shows that most of the respondents agreed. This proves that Be’ah should continue and even improve on gaining trust from society and improve the reputation of the company.



**Fig. 5: Would You Recommend Be'ah to Others?**

The above pie chart shows if people will recommend Be'ah to others because of CSR initiatives or not. The results show that 45.5% of people would recommend Be'ah, while 42.2% were unsure, and a small percentage of 12.12% would not recommend it as a brand to others. The high percentage can be alarming, because people either are not sure of Be'ah's effort or are not convinced of its efforts. To change 'maybe' to 'yes' Be'ah needs to put energy into explaining its mission to people, as well as show how its work makes a difference in the world. This approach will assist in people fully grasping and appreciating what Be'ah is doing. The open-ended questions gave a more in-depth insight. Many people emphasised how Be'ah needs to focus on communicating its efforts and what it is doing to help the environment. First, people suggested that Be'ah can do a cleaning campaign to clean beaches, parks, streets, etc., to raise awareness among people of importance of zero waste. Next, some people suggested that the company can provide scholarships for students to enhance community help. Others recommended that the company enhance its efforts through educating students since they are the future generation and educating them is important to raise awareness of protecting the environment. Several people urged the company to expand its programmes outside Muscat and maybe in other cities to raise awareness around the country, as well as enhancing the company's website to contain more information the public can access regarding what it is doing. These suggestions prove that Be'ah's efforts are appreciated, but it can do better to align its actions with the public's needs, which is what this survey does.

## MAIN FINDINGS

The findings of this study were gathered from the survey that was able to examine how Be'ah's CSR initiatives can affect a company's brand image. The survey contained 12

questions using a mixed format of open-ended, closed-ended, and Likert scale questions, which were answered by 33 respondents. The information gathered was able to yield crucial findings about the study's objectives. In addition, for objective 1 and 2, most participants agreed that Be'ah was a good company as a result of its heavy involvement in environmental and social activities. People that contributed to the survey agreed that managing waste, recycling projects, and green awareness improved the way they view the company positively. Such efforts were able to show Be'ah as a trustworthy and honest company. The top CSR activity that has a positive effect on society was that involving helping the community, such as cleanliness drives and school programmes to spread awareness among the younger and older generations. These activities were not just seen as charitable acts, but ones that foster the importance of conserving the ecosystem of our environment and raising awareness towards the importance of ethical practices. Hence, those activities can have a significant impact on a company's identity and help achieve long-term success. As for objective 4, it showed that there was a divide between people who were aware of Be'ah's CSR initiatives and those who were not, therefore showing a need for more promotion and visibility of CSR activities around the sultanate. Last, in objective 5, almost 70% of people were familiar with Be'ah's CSR activities, but only half knew the specific efforts the company was making, emphasising a need for the company to be more transparent to the public.

As social media is becoming more and more part of our life, a majority of participants said they heard about Be'ah's CSR effort through social media platforms rather than traditional advertisements such as billboards, radio announcements, or newspapers, highlighting a need for Be'ah to promote its initiatives through online communication to build a large community and gather trusted supporters. We also found that stakeholders' trust raises when companies have a clear and consistent way of promoting it. Consumers and employees show a great respect and are more likely to stay loyal to a company that emphasises its responsibility towards people. CSR can have a positive impact on employee motivation and morality. It is best communicated through social media platforms. In addition, the results positively show that CSR can have a role in enhancing a company's image if done ethically and disclosed appropriately to the public.

## RECOMMENDATIONS

Several recommendations can be made to help assist Be'ah in improving its social responsibility and enhancing its identity even further. First, the company can promote its initiatives through social media accounts and websites such as Instagram, LinkedIn, or company website. This will help

the public find out more about the company and attract the right groups who are interested in green awareness and social practices, as well as enhancing the company's CSR efforts and gaining a competitive advantage. Second, Be'ah can start involving employees and citizens in the planning and implementation of CSR programmes. This will allow people to feel involved in doing good practices and support the company and defend its action. It will also build a strong relationship between the public and the community. Be'ah should implement Global Reporting Initiative (GRI) to enhance its transparency. These reports allow a clear understanding to the public of how these initiatives can impact the community. The company can review CSR activities and enhance them through feedback from the public by handing out surveys to update the company on where it needs to make improvements. Collaborating with NGOs can enable the company to gain better experience on how to connect with the public and gain valuable input on such projects, as these companies have some experience in similar projects.

In addition, training employees on the importance of CSR and sustainable issues can be helpful. Employees who have experience in CSR can share its value and represent the company during conferences, meetings with other companies, or charitable events, as well as foster an eco-friendly culture inside the company as well as outside. By achieving this, the company can create a sustainable value, improve brand image, and contribute more towards society.

## CONCLUSION

Choosing this topic enabled the researcher to understand how much real impact CSR can have on a company's public image and branding. Companies' activities do have real impact on people, since they are a part of the country and they have the ability to support people and maintain ethical integrity to protect people and the environment. Throughout this project, experience was gained while conducting, gathering, and analysing data. The research found that CSR has a positive and significant impact on Be'ah's brand reputation. Overall, the study reveals that CSR is not just about doing good, but also how small acts can create a connection with the community and lead to great support and trust from the community. Be'ah can further build its brand image by creating awareness, involving the people in activities, and using social media. Future studies can look into the effect of CSR on employees' motivation or examining CSR activities in other sectors such as tourism or technology. This project has proved that CSR could be an asset to companies that seek to be different, build loyalty, and grow sustainably.

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