

PRELIMINARY RESEARCH PROPOSAL

The Impact of Institutional Governance Principles on Social Responsibility Practices in the Saudi Government Sector

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1. Introduction

Institutional governance has become an increasingly important component of modern public administration. Government institutions are expected not only to deliver public services and implement public policies but also to operate within frameworks that promote transparency, accountability, stakeholder participation, effective oversight, and responsible management of public resources. The adoption of sound governance principles can contribute to strengthening institutional decision-making, clarifying responsibilities, improving performance monitoring, and enhancing responsiveness to stakeholder expectations.

At the same time, the concept of social responsibility has expanded beyond its traditional association with private corporations. Social responsibility can be applied to different types of organizations and involves consideration of the social and environmental impacts of organizational decisions and activities, stakeholder engagement, and the integration of responsible behavior into organizational policies and practices. ISO 26000, for example, provides social responsibility guidance for all types of organizations rather than limiting its application to commercial corporations (International Organization for Standardization [ISO], 2010).

Within the government sector, social responsibility should not be understood merely as voluntary charitable activities. Government entities already have statutory responsibilities toward society; therefore, social responsibility in the public-sector context can be viewed more broadly as responsible institutional practices toward employees, beneficiaries, stakeholders, society, communities, and the environment.

In the Kingdom of Saudi Arabia, the continuing transformation of the public sector provides a relevant context for examining the relationship between governance and social responsibility. Government entities operate within an environment characterized by increasing expectations concerning institutional effectiveness, transparency, accountability, stakeholder engagement, service quality, and sustainable development.

Although governance and social responsibility have been widely examined in management literature, a substantial part of the empirical research investigating their relationship has focused on private-sector organizations. In Saudi Arabia, Habbash (2016) examined corporate governance and corporate social responsibility disclosure among Saudi listed non-financial companies. The study analyzed 267 annual reports covering the period from 2007 to 2011 and focused specifically on CSR disclosure rather than actual social responsibility practices within government institutions.

Accordingly, further empirical investigation is warranted to examine the relationship between institutional governance and social responsibility practices within the Saudi government sector. Therefore, this study seeks to examine whether institutional governance principles, specifically transparency, accountability, stakeholder participation, and oversight, are associated with stronger social responsibility practices in Saudi government entities.

2. Problem Statement

The Saudi government sector is undergoing continuing institutional transformation aimed at improving government effectiveness, strengthening accountability and transparency, enhancing service quality, and improving institutional responsiveness to stakeholder needs.

At the same time, government entities undertake practices and initiatives that affect employees, beneficiaries, communities, stakeholders, and the environment. However, governance practices and social responsibility practices may not always be conceptually or operationally integrated within a unified institutional framework.

Governance may be approached primarily as a mechanism for administrative control, accountability, and regulatory compliance, while social responsibility may be treated as a separate set of community or institutional initiatives. Consequently, it remains empirically unclear whether stronger implementation of institutional governance principles is associated with stronger and more systematic social responsibility practices within Saudi government entities.

Previous research has extensively examined corporate governance and corporate social responsibility within private-sector settings. In the Saudi context, Habbash (2016), for instance, examined the influence of corporate governance and other organizational characteristics on CSR disclosure using the annual reports of listed non-financial companies. However, the institutional characteristics, objectives, accountability structures, and stakeholder relationships of government entities differ substantially from those of private corporations.

Therefore, there is a need to examine the relationship between governance and social responsibility within the specific institutional context of the Saudi government sector. The present study addresses this issue by investigating whether institutional governance principles have a statistically significant impact on social responsibility practices.

Main Research Question: To what extent do institutional governance principles impact social responsibility practices in the Saudi government sector?

3. Significance of the Study

3.1 Theoretical Significance

This study contributes to the literature by examining the relationship between institutional governance and social responsibility within a public-sector context.

While a substantial body of previous research has addressed corporate governance and corporate social responsibility in private-sector organizations, the present study extends this discussion to government institutions and adapts the relevant concepts to the characteristics of the public sector.

The study also contributes by examining institutional governance as a multidimensional construct consisting of transparency, accountability, stakeholder participation, and oversight and by investigating its relationship with multidimensional social responsibility practices.

Furthermore, the Saudi government sector provides a relevant institutional context for examining this relationship due to the ongoing transformation of public administration and the increasing importance of governance, institutional performance, stakeholder responsiveness, and sustainable development.

3.2 Practical Significance

The findings may assist government leaders, policymakers, governance functions, and decision-makers in understanding the relationship between governance principles and social responsibility practices.

The study may also identify which governance dimensions demonstrate the strongest statistical relationships with social responsibility practices, thereby supporting the development of institutional policies and governance frameworks that better integrate stakeholder and social considerations.

The findings may further support government entities in strengthening responsible institutional practices toward employees, beneficiaries, communities, stakeholders, and the environment.

4. Research Objectives

4.1 General Objective

To examine the impact of institutional governance principles on social responsibility practices in the Saudi government sector.

4.2 Specific Objectives

1. To assess the level of institutional governance implementation in the Saudi government entities included in the study.
2. To assess the level of social responsibility practices in the Saudi government entities included in the study.
3. To examine the impact of transparency on social responsibility practices.
4. To examine the impact of accountability on social responsibility practices.
5. To examine the impact of stakeholder participation on social responsibility practices.
6. To examine the impact of oversight on social responsibility practices.
7. To provide recommendations for strengthening the integration of institutional governance and social responsibility practices within the Saudi government sector.

5. Research Questions

Main Research Question

To what extent do institutional governance principles impact social responsibility practices in the Saudi government sector?

Sub-Questions

1. What is the level of institutional governance implementation in the Saudi government entities included in the study?
2. What is the level of social responsibility practices in the Saudi government entities included in the study?
3. To what extent does transparency impact social responsibility practices?
4. To what extent does accountability impact social responsibility practices?
5. To what extent does stakeholder participation impact social responsibility practices?
6. To what extent does oversight impact social responsibility practices?

6. Research Hypotheses

H1: Institutional governance has a statistically significant positive impact on social responsibility practices in the Saudi government sector.

- H1a: Transparency has a statistically significant positive impact on social responsibility practices in the Saudi government sector.
- H1b: Accountability has a statistically significant positive impact on social responsibility practices in the Saudi government sector.
- H1c: Stakeholder participation has a statistically significant positive impact on social responsibility practices in the Saudi government sector.
- H1d: Oversight has a statistically significant positive impact on social responsibility practices in the Saudi government sector.

7. Literature Review and Previous Studies

7.1 Institutional Governance

Institutional governance refers to the structures, principles, processes, and mechanisms through which organizations are directed, monitored, and held accountable. Within government institutions, governance extends beyond internal administrative control and concerns the relationships between public organizations, decision-makers, employees, citizens, beneficiaries, regulatory bodies, and other stakeholders.

The importance of governance in government institutions arises from their responsibility for public resources, public services, and policy implementation. Governance mechanisms can therefore contribute to clarifying institutional responsibilities, increasing transparency, strengthening accountability, facilitating stakeholder participation, and monitoring organizational activities.

For the purposes of this study, institutional governance is conceptualized through four dimensions: transparency, accountability, stakeholder participation, and oversight.

7.1.1 Transparency

Transparency refers to the extent to which relevant institutional information, decisions, processes, and performance information are accessible and understandable to appropriate stakeholders. Within government institutions, transparency can support informed stakeholder engagement and strengthen the ability of stakeholders to understand institutional decisions and performance.

7.1.2 Accountability

Accountability refers to the obligation of institutions and individuals to explain and justify their decisions and actions and to accept responsibility for their outcomes. In government institutions,

accountability is particularly important because public entities exercise authority and manage resources on behalf of society.

7.1.3 Stakeholder Participation

Stakeholder participation refers to mechanisms through which relevant stakeholders can communicate their needs, provide feedback, participate in consultation, and contribute appropriately to institutional processes. Within the public sector, participation may improve institutional responsiveness by enabling government entities to better understand stakeholder needs and expectations.

7.1.4 Oversight

Oversight refers to mechanisms through which institutional activities and performance are monitored and assessed to ensure alignment with established policies, responsibilities, and objectives. Effective oversight can support accountability and reduce gaps between formally adopted policies and actual organizational practices.

7.2 Social Responsibility Practices

Social responsibility concerns the responsibility of organizations for the impacts of their decisions and activities on society and the environment and includes stakeholder engagement and the integration of responsible behavior into organizational policies and practices.

ISO 26000 provides guidance on social responsibility to all types of organizations regardless of their size or location. It addresses organizational practices, stakeholder identification and engagement, social and environmental considerations, and the integration of socially responsible behavior throughout the organization. ISO 26000 provides guidance rather than certifiable requirements (ISO, 2010).

For government institutions, social responsibility should not simply replicate the traditional concept of corporate philanthropy. Instead, it can be understood as responsible institutional behavior toward groups affected by the organization's decisions and activities.

Accordingly, this study conceptualizes social responsibility practices through four dimensions:

7.2.1 Responsibility toward Employees

This dimension concerns practices related to employee welfare, development, fair treatment, workplace conditions, inclusion, and organizational support.

7.2.2 Responsibility toward Beneficiaries and Stakeholders

This dimension concerns institutional responsiveness to the needs, rights, expectations, and experiences of beneficiaries and other relevant stakeholders.

7.2.3 Responsibility toward Society and Community

This dimension concerns institutional consideration of wider social needs, community engagement, collaboration, and contribution to positive social value beyond routine internal administrative activities.

7.2.4 Environmental Responsibility

This dimension concerns responsible resource use, reduction of negative environmental impacts, environmental awareness, and consideration of environmental factors in institutional operations and decisions.

7.3 Governance and Social Responsibility

The relationship between governance and social responsibility can be explained through the proposition that responsible institutional behavior requires mechanisms that guide decisions, establish responsibilities, facilitate stakeholder engagement, and monitor organizational actions.

Transparency may strengthen the visibility of institutional activities and their impacts. Accountability may increase responsibility for organizational decisions and outcomes. Stakeholder participation may enable institutions to identify and respond to legitimate stakeholder expectations. Oversight may support the consistent implementation and monitoring of responsible institutional practices.

Empirical research has examined this relationship primarily in corporate settings. Habbash (2016) investigated CSR disclosure and the potential influence of corporate governance, ownership structure, and company characteristics in Saudi Arabia. The study examined 267 annual reports of Saudi non-financial listed firms between 2007 and 2011 using manual content analysis and multiple regression. The CSR disclosure checklist used in the study was based on ISO 26000.

The study is relevant because it demonstrates that governance-related characteristics can be empirically examined in relation to social responsibility outcomes in the Saudi context. However, its organizational context and dependent variable differ from those of the present study. Habbash (2016) examined listed companies and CSR disclosure, whereas the present study focuses on government entities and perceived social responsibility practices.

8. Research Gap

The reviewed literature indicates that governance and social responsibility have been extensively examined in corporate and private-sector settings. Research in Saudi Arabia has also examined the relationship between corporate governance characteristics and CSR disclosure among listed companies.

However, based on the literature reviewed for this proposal, comparatively limited direct empirical attention has been given to examining whether institutional governance principles are associated with social responsibility practices within Saudi government entities.

The present study therefore addresses a contextual and empirical gap by examining the relationship between institutional governance and social responsibility practices.

The study differs from much of the previous research in three main respects. First, it focuses on the Saudi government sector rather than listed companies. Second, it examines social responsibility practices rather than CSR disclosure. Third, it investigates four public-sector-relevant governance dimensions—transparency, accountability, stakeholder participation, and oversight—and their individual statistical effects on social responsibility practices.

9. Theoretical Foundation

9.1 Stakeholder Theory

The study is primarily grounded in Stakeholder Theory, which provides a conceptual basis for understanding organizational responsibilities toward individuals and groups that affect or are affected by organizational activities.

Although Stakeholder Theory has been widely applied in business research, its central logic is also relevant to government institutions because public organizations interact with multiple stakeholder groups, including employees, beneficiaries, citizens, communities, partner organizations, and regulatory bodies.

Within the proposed model, institutional governance represents a set of mechanisms through which stakeholder interests can be recognized and addressed. Transparency facilitates access to relevant information, accountability requires responsibility for institutional actions, stakeholder participation creates opportunities for stakeholder input, and oversight supports monitoring and institutional responsibility.

Stakeholder Theory also supports the multidimensional conceptualization of social responsibility adopted in this study, which considers institutional responsibilities toward employees, beneficiaries and stakeholders, society and communities, and the environment.

10. Conceptual Framework

Independent Variable: Institutional Governance

- Transparency
- Accountability
- Stakeholder Participation
- Oversight

Dependent Variable: Social Responsibility Practices

- Responsibility toward Employees
- Responsibility toward Beneficiaries and Stakeholders
- Responsibility toward Society and Community
- Environmental Responsibility

The four social responsibility dimensions will primarily function as dimensions for measuring the overall dependent construct rather than as four separate dependent variables in the primary hypothesis model.

11. Research Methodology and Methods

11.1 Research Approach and Design

The study will adopt a quantitative research approach using a descriptive-explanatory cross-sectional survey design.

The descriptive component will assess the levels of institutional governance and social responsibility practices. The explanatory component will statistically examine the relationship between institutional governance dimensions and social responsibility practices.

Because data will be collected at one point in time, the study will use a cross-sectional design. Consequently, statistical findings will be interpreted as associations and predictive effects within the proposed model rather than definitive evidence of longitudinal causality.

11.2 Study Population

The target population will consist of employees working in selected government entities in the Kingdom of Saudi Arabia.

The study will primarily target employees in managerial, supervisory, administrative, and professional positions who possess sufficient organizational knowledge to evaluate institutional governance and social responsibility practices.

11.3 Study Sample and Sampling Technique

The sampling technique will be determined based on access to the target government entities and the availability of an appropriate sampling frame.

Where a sufficiently complete sampling frame is available, an appropriate probability-based method, potentially including stratified sampling, will be considered. Where such access is unavailable, a non-probability approach may be required to recruit eligible respondents.

The final sample size will be determined after defining the accessible population and considering the statistical requirements of the proposed analyses.

11.4 Data Collection Instrument

Data will be collected using a structured self-administered questionnaire.

The questionnaire will consist of three main sections: (1) demographic and professional characteristics, (2) Institutional Governance, and (3) Social Responsibility Practices.

Institutional Governance will be measured through transparency, accountability, stakeholder participation, and oversight. Social Responsibility Practices will be measured through responsibility toward employees, beneficiaries and stakeholders, society and community, and the environment.

Items will be measured using a five-point Likert scale ranging from 1 = Strongly Disagree to 5 = Strongly Agree. The final items will be adapted from relevant established measures and frameworks and reviewed for suitability within the Saudi government context.

11.5 Validity and Reliability

Content validity will be assessed through expert review by specialists in relevant academic or professional fields.

A pilot study may be conducted before full data collection to assess questionnaire clarity and identify ambiguous items.

Internal consistency reliability will be assessed using Cronbach's alpha. Construct validity will also be evaluated using appropriate statistical procedures depending on the final measurement model and available sample size.

11.6 Data Collection Procedures

Following research approval and finalization of the questionnaire, the instrument will be distributed electronically to eligible participants in the selected government entities.

Participation will be voluntary, and respondents will be informed of the academic purpose of the research. Responses will be handled confidentially and analyzed for research purposes.

11.7 Statistical Analysis

The collected data will be analyzed using SPSS or equivalent statistical software.

Descriptive statistics, including frequencies, percentages, means, and standard deviations, will be used to describe the sample and assess the study variables.

Cronbach's alpha will be used to assess reliability. Correlation analysis will examine relationships between variables.

Regression analysis will be used to examine the relationship between overall institutional governance and social responsibility practices. Multiple regression analysis will assess the individual predictive effects of transparency, accountability, stakeholder participation, and oversight.

The statistical significance level will be set at $p < .05$.

12. Study Delimitations and Limitations

Subject delimitation: The study focuses on institutional governance and social responsibility practices.

Geographical delimitation: The research will be conducted in selected government entities in the Kingdom of Saudi Arabia.

Human delimitation: Participants will primarily include employees in managerial, supervisory, administrative, and professional positions.

Time delimitation: The empirical phase is expected to be conducted during the 2026 academic year.

The study may also face methodological limitations. The use of self-reported questionnaire data may introduce perception and common-method biases. The cross-sectional design limits the ability to establish temporal causality. In addition, the generalizability of the results will depend on the final sampling method and the range of government entities represented in the study.

13. References

- Habbash, M. (2016). Corporate governance and corporate social responsibility disclosure: Evidence from Saudi Arabia. *Social Responsibility Journal*, 12(4), 740–754.
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