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Institutional Pressures and Corporate Social Responsibility in Syrian Construction Projects: The Influence of Political, Economic, and Cultural Factors

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Abstract

This study investigates how political stability, economic policy uncertainty, and cultural norms influence Corporate Social Responsibility (CSR) implementation in the Syrian construction sector through the mediating role of institutional pressures. Drawing on institutional theory, the research conceptualizes coercive, normative, and mimetic pressures as the mechanisms linking macro-level contextual factors to firm-level CSR behaviors. Using a quantitative design, data were collected from 310 professionals working in public and private construction firms in Syria and analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The results demonstrate that all three contextual factors significantly and positively affect CSR both directly and indirectly through institutional pressures. Political stability enhances coercive mechanisms by strengthening regulatory enforcement; economic policy uncertainty stimulates normative and mimetic responses as firms seek legitimacy amid volatility; and cultural norms shape socially embedded CSR practices emphasizing community solidarity and ethical responsibility. Institutional pressures partially mediate these relationships, confirming their central role in translating external environments into corporate behavior. The findings extend institutional theory to fragile and post-conflict settings, revealing that CSR in such contexts functions as both a strategic adaptation and a moral commitment. Practically, the study offers guidance for policymakers and construction managers to design context-sensitive CSR frameworks that promote legitimacy, trust, and sustainable reconstruction in transitional economies like Syria.

Keywords: Corporate Social Responsibility (CSR); Institutional Theory; Institutional Pressures; Political Stability; Cultural Norms

Introduction

Corporate Social Responsibility (CSR) has undergone a profound transformation over the past two decades, evolving from a discretionary, philanthropy-oriented activity into a strategic and institutionalized component of corporate

governance and sustainable development. Contemporary scholarship increasingly conceptualizes CSR as a set of structured organizational practices through which firms respond to economic, social, and environmental responsibilities that extend beyond mere legal compliance (Jamali et al., 2020; Kolk, 2016). Within this perspective, CSR is no longer viewed as an auxiliary or symbolic function but as a legitimacy-seeking mechanism that shapes organizational survival, stakeholder trust, and long-term competitiveness. As global attention to sustainability, ethical governance, and responsible business conduct intensifies, CSR has become deeply embedded within international policy agendas, including the United Nations Sustainable Development Goals (UNDP, 2022), and is widely regarded as a critical determinant of organizational resilience in volatile environments.

Within this global discourse, the construction industry occupies a particularly salient position. As one of the most resource-intensive and socially visible sectors, construction simultaneously functions as a catalyst for economic growth and a major source of environmental degradation, social disruption, and community vulnerability (Lima et al., 2021). Construction projects generate employment, stimulate investment, and contribute to infrastructure development; however, they also produce significant negative externalities, including environmental pollution, occupational hazards, land displacement, and social inequality (Mavroulidis et al., 2022). Consequently, CSR in the construction sector transcends reputational considerations and becomes integral to project feasibility, stakeholder acceptance, and post-project community well-being. Prior studies emphasize that construction firms are increasingly evaluated not only on technical performance and cost efficiency but also on their capacity to address social and environmental responsibilities in a context-sensitive manner (Ma et al., 2024; Zeng et al., 2022).

Despite the growing body of CSR research, much of the existing literature remains disproportionately concentrated on developed and institutionally stable economies, where formal regulatory frameworks, market mechanisms, and enforcement capacities are relatively strong (Kolk, 2016; Jamali et al., 2020). In such contexts, CSR behavior is typically shaped by predictable coercive regulations, standardized professional norms, and competitive market pressures. However, this dominant analytical focus limits theoretical generalizability and obscures the dynamics of CSR implementation in fragile, transitional, or post-conflict settings, where institutional conditions deviate substantially from those assumed in mainstream CSR models. In these environments, formal governance structures are often weakened, regulatory enforcement is inconsistent, and informal norms play a decisive role in shaping organizational behavior (Jamali & Karam, 2018; Gutierrez-Huerter, 2023).

Institutional theory offers a particularly robust framework for addressing this gap, as it emphasizes the role of contextual forces in shaping organizational practices and legitimacy. According to DiMaggio and Powell (1983), organizational behavior is structured by three primary institutional pressures: coercive pressures stemming from regulations and state authority; normative pressures arising from professional standards and societal expectations; and mimetic pressures driven by imitation under conditions of uncertainty. These pressures encourage organizational conformity within an institutional field, thereby enhancing legitimacy and stability (Scott, 2014). While institutional theory has been extensively applied to explain CSR adoption in stable environments, its explanatory power in fragile or post-conflict contexts remains underexplored. In such settings, institutional pressures may operate in altered or hybrid forms, with informal social norms and moral-cultural expectations compensating for weak formal governance (Gutierrez-Huerter, 2023).

Against this theoretical backdrop, Syria presents a particularly compelling empirical context for examining CSR implementation under conditions of institutional fragility. Following more than a decade of conflict, Syria is undergoing a complex post-conflict reconstruction process characterized by immense infrastructural needs, social fragmentation, and persistent political and economic uncertainty (Kobayashi, 2021). The construction sector plays a central role in this reconstruction, serving as a primary vehicle for rebuilding housing, transportation networks, and public services. However, construction firms operate within an environment marked by contested political authority, inconsistent regulatory frameworks, and volatile economic policies. Political instability weakens enforcement mechanisms and undermines institutional trust, while economic policy uncertainty constrains long-term planning and discourages sustained social investment (Baker et al., 2016).

Simultaneously, Syrian society is characterized by strong cultural norms rooted in collectivism, reciprocity, and community solidarity, which exert powerful informal pressures on corporate behavior (Chahine et al., 2021). In the absence of reliable formal institutions, these cultural expectations often function as alternative sources of legitimacy, shaping societal evaluations of corporate responsibility and ethical conduct. The interaction of political instability, economic uncertainty, and deeply embedded cultural norms creates a pluralistic institutional environment in which CSR implementation becomes both challenging and highly context-dependent. Yet, despite the salience of these dynamics, empirical research on CSR in fragile and post-conflict construction contexts remains limited.

Existing CSR studies frequently examine political stability, economic conditions, or cultural factors in isolation, neglecting the interactive and mediated nature of their influence on organizational behavior (Jamali et al., 2020; Kolk, 2016). This fragmented approach fails to capture how macro-level contextual forces jointly shape CSR through

institutional mechanisms, resulting in an incomplete understanding of CSR implementation under conditions of institutional flux. Moreover, many dominant CSR frameworks implicitly assume functional governance systems and regulatory coherence—assumptions that do not hold in reconstruction environments such as Syria's. Consequently, there is a pressing need for integrative models that explain how political, economic, and cultural contexts collectively influence CSR through the mediating role of institutional pressures.

Responding to this gap, the present study examines how political stability, economic policy uncertainty, and cultural norms influence CSR implementation in the Syrian construction sector, with institutional pressures—coercive, normative, and mimetic—serving as mediating mechanisms. By empirically testing these relationships, the study extends institutional theory into a fragile-state context and assesses whether canonical institutional mechanisms retain explanatory power under conditions of political instability and weak formal governance (DiMaggio & Powell, 1983; Gutierrez-Huerter, 2023). Furthermore, by focusing on the construction sector, the study situates CSR within a domain where social responsibility is not peripheral but fundamental to post-conflict recovery, legitimacy building, and social cohesion.

Beyond its theoretical contributions, this research offers important practical implications. For policymakers, understanding how institutional pressures shape CSR can inform the design of context-sensitive regulatory and incentive frameworks aligned with reconstruction objectives. For construction firms, insights into institutional dynamics can guide strategic decisions regarding stakeholder engagement, community investment, and ethical compliance in uncertain environments. By illuminating how informal norms and societal expectations complement or substitute for formal regulation, the study provides a foundation for developing CSR frameworks that enhance local legitimacy and sustainable recovery.

Methodologically, the study adopts a quantitative research design based on validated survey instruments administered to professionals in the Syrian construction industry. Using structural equation modeling (SEM), it tests both direct and mediated relationships among contextual factors, institutional pressures, and CSR implementation. While empirically grounded in Syria, the study's conceptual framework offers broader relevance for other fragile and post-conflict economies seeking to align reconstruction efforts with responsible business practices.

Overall, this study advances CSR and institutional theory by demonstrating how institutional pressures mediate the relationship between political, economic, and cultural contexts and CSR implementation in a fragile reconstruction environment. By situating CSR within the complex institutional landscape of Syria's construction sector, it contributes theoretically grounded and empirically supported insights that enhance scholarly understanding and inform policy and managerial practice. The remainder of this paper is structured as follows: the next section reviews the relevant literature on CSR and institutional theory, followed by the methodology, empirical results, and discussion of theoretical and managerial implications.

Research Methodology

Conceptual Development, Hypotheses and the proposed model

Institutional Theory

Institutional theory provides the theoretical backbone for understanding how organizations adopt, adapt, and legitimize Corporate Social Responsibility (CSR) practices within broader political, economic, and cultural environments. Emerging from sociological and organizational traditions, the theory emphasizes that organizations are not merely rational profit-maximizers but are embedded within institutional contexts that define the "rules of the game" (DiMaggio & Powell, 1983; Scott, 2014). These contexts encompass formal regulations, social norms, cultural values, and mimetic behaviors, which collectively exert coercive, normative, and mimetic pressures that shape organizational practices (Jamali et al., 2020; Zhou & Wang, 2020).

Building upon these foundations, at the core of institutional theory lies the pursuit of legitimacy—defined as the perception that organizational actions are desirable, proper, and appropriate within a socially constructed system of norms and beliefs (Suchman, 1995). CSR adoption is therefore often interpreted as a legitimacy-seeking mechanism through which firms gain social acceptance, ensure long-term survival, and mitigate risks (Gutierrez-Huerter, 2023; Kolk, 2016). This pursuit of legitimacy becomes especially critical in fragile and post-conflict contexts, where weak governance and limited regulatory enforcement shift greater importance to societal expectations and informal institutional mechanisms (Hoang, 2024; Jamali & Karam, 2018).

In this regard, the relevance of institutional theory to this study is twofold. First, it offers explanatory power for analyzing how political stability, economic policy uncertainty, and cultural norms influence CSR implementation. Political stability enhances coercive pressures by strengthening regulatory environments and enforcement mechanisms, whereas policy uncertainty weakens long-term commitments, forcing firms to rely on mimetic strategies and symbolic compliance (Baker et al., 2016; Sharma, 2019). Furthermore, cultural norms, by contrast, primarily shape normative pressures that dictate the forms of CSR considered socially legitimate, such as community rebuilding and employment creation in collectivist contexts like Syria (Hofstede & Minkov, 2010; Jamali et al., 2020).

Moreover, institutional theory is particularly applicable to the construction sector, which is highly visible, resource-intensive, and deeply embedded in local communities (Li et al., 2019). This embeddedness often leads to competing demands in construction projects (Siltaloppi et al., 2021). Construction projects often face scrutiny from multiple stakeholders, making legitimacy a central concern (Oti-Sarpong et al., 2022). CSR initiatives in this sector thus function not only as compliance mechanisms but also as strategies to secure the social license to operate in fragile contexts (Ali et al., 2023; Zeng et al., 2015). This aspect underscores the importance of institutional dynamics in shaping whether firms adopt substantive or symbolic CSR practices.

Ultimately, institutional theory provides a comprehensive framework for this research. By emphasizing the interaction of coercive, normative, and mimetic pressures, it elucidates how contextual antecedents—political stability, economic policy uncertainty, and cultural norms—are transmitted through institutional channels to affect CSR implementation. Its focus on legitimacy and adaptation makes it especially suitable for analyzing CSR in the Syrian construction sector, where firms must contend with the confusing demands of international standards, community expectations, and fragile institutional structures (OECD, 2023; UNDP, 2022). This theoretical foundation therefore establishes the analytical scaffolding for the conceptual framework and hypotheses developed in the following section.

Hypotheses

1. Political Stability and CSR /Institutional Pressures

Political stability is a key contextual factor within the institutional environment that strongly shapes corporate behavior related to social responsibility. In politically stable contexts, firms benefit from enhanced regulatory coherence and predictability, which reinforce confidence in legal systems and clarify stakeholder expectations (Chahine et al., 2021; Kolk, 2016). This stability provides stronger incentives for organizations to engage in substantive CSR practices rather than symbolic responses, as the risks and uncertainties associated with institutional demands are minimized (Jamali et al., 2020; UNDP, 2022).

Moreover, political stability reduces ambiguity in responding to institutional pressures and enables the three primary mechanisms—coercive, normative, and mimetic—to operate more effectively. A consistent legal framework strengthens coercive pressures through clear and predictable enforcement of regulations. Stability also enhances normative pressures by fostering a social environment in which ethical expectations and cultural values become widely defined and internalized (Scott, 2014; Suchman, 1995). At the same time, reduced uncertainty encourages mimetic pressures, as firms are more willing to emulate the successful CSR strategies of their peers, contributing to the diffusion of best practices (DiMaggio & Powell, 1983; Jamali & Karam, 2018). Based on these theoretical foundations, the following hypotheses are proposed:

H1: Political stability has a significant and positive effect on CSR implementation.

H2: Political stability has a significant and positive effect on institutional pressures.

2. Economic Policy Uncertainty and CSR /Institutional Pressures

Conversely, in contexts marked by economic policy uncertainty (EPU), organizations face a contrasting set of institutional dynamics. EPU shows that fiscal, monetary, and regulatory policies are not always clear. This can happen when taxes are not always the same, investment frameworks are not always stable, or government decisions change. Under such conditions, firms often adopt CSR practices as a strategic response to sustain legitimacy, signaling stability and reliability amid institutional turbulence (Baker et al., 2016; Hoang, 2024).

Furthermore, when institutional guidance becomes unclear, CSR serves as a compensatory mechanism that reinforces trust between firms and their stakeholders. Empirical evidence suggests that in volatile environments, organizations intensify CSR efforts to secure external legitimacy, especially when formal governance systems lose consistency (Chahine et al., 2021). While uncertainty weakens coercive pressures due to inconsistent regulation, it simultaneously amplifies mimetic and normative pressures, as firms emulate international CSR practices and respond to social expectations to maintain credibility (DiMaggio & Powell, 1983; Jamali & Karam, 2018).

Thus, in fragile economies such as Syria, economic policy uncertainty can paradoxically operate as a positive institutional catalyst, compelling firms to institutionalize responsible practices that enhance social legitimacy. CSR, in this context, becomes a mechanism for filling institutional voids and contributing to long-term reconstruction through transparency and accountability (Sharma, 2019). Based on these theoretical arguments, the following hypotheses are proposed:

H3: Economic policy uncertainty has a significant and positive effect on institutional pressures.

H4: Economic policy uncertainty has a significant and positive effect on CSR implementation.

3. Cultural Norms and CSR /Institutional Pressures

Cultural norms represent deeply embedded social values, traditions, and collective expectations that influence organizational behavior and shape perceptions of legitimacy within a given society. Through these norms, we define, justify, and evaluate CSR practices through a critical interpretive lens (Hofstede & Minkov, 2010). In collectivist and high power-distance contexts such as Syria, prevailing cultural orientations emphasize community welfare, respect for hierarchy, and relational trust. Such values strongly condition firms' approaches to social responsibility, leading them

to prioritize community development, employee well-being, and relationally oriented initiatives that align with social expectations (Battistella et al., 2024; Jamali et al., 2020).

Moreover, cultural norms magnify the influence of institutional pressures. Normative pressures become especially prominent in societies where strong consensus exists regarding collective responsibilities, guiding both organizational conduct and stakeholder expectations (Scott, 2014). When legal frameworks embed cultural norms or widely recognized ethical standards reflect them, they reinforce coercive pressures. Organizations that replicate CSR practices perceived as culturally legitimate and socially valued simultaneously strengthen mimetic pressures (DiMaggio & Powell, 1983; Jamali & Karam, 2018). In this way, cultural norms function as both a direct driver of CSR implementation and an indirect enabler through the institutional environment. Based on these insights, the following hypotheses are proposed:

H5: Cultural norms have a significant and positive effect on institutional pressures.

H6: Cultural norms have a significant and positive effect on CSR implementation.

4. Institutional Pressures and CSR Implementation

Building upon the preceding discussion, institutional pressures—coercive, normative, and mimetic—serve as the central mechanisms through which contextual factors such as political stability, economic uncertainty, and cultural norms are translated into concrete CSR behavior (DiMaggio & Powell, 1983; Scott, 2014). Coercive pressures stem from formal regulations, governmental mandates, and contractual obligations that compel firms to adopt socially responsible practices. Normative pressures arise from professional associations, industry standards, and evolving societal expectations that elevate ethical accountability and sustainability (Dal Mas et al., 2022). Mimetic pressures, in turn, emerge as firms imitate peers' CSR strategies to secure legitimacy, manage uncertainty, and strengthen their competitive position (Jamali & Karam, 2018; Zhou & Wang, 2020).

In fragile institutional contexts such as the Syrian construction sector—where governance gaps, social vulnerability, and stakeholder scrutiny are pronounced—these pressures acquire heightened significance. Coercive mechanisms promote regulatory compliance, normative influences reinforce moral and professional responsibility, and mimetic tendencies encourage diffusion of successful CSR models. Consequently, organizations engage in CSR not only to meet compliance requirements but also to rebuild community trust, demonstrate resilience, and contribute to post-conflict recovery (Jamali et al., 2020; UNDP, 2022; Zhang et al., 2022).

Therefore, institutional pressures act as a key conduit linking environmental antecedents to CSR outcomes, directly motivating firms to integrate social responsibility into their core strategies. Based on this reasoning, the following hypothesis is proposed:

H7: Institutional pressures have a significant and positive effect on CSR implementation.

5. The Mediating Role of Institutional Pressures

Institutional pressures not only exert a direct influence on CSR implementation but also serve as mediating mechanisms that connect broader institutional conditions—such as political stability, economic policy uncertainty, and cultural norms—to organizational outcomes. From the perspective of institutional theory, firms frequently respond to contextual environments through coercive, normative, and mimetic forces, which operate as channels translating external conditions into internalized CSR practices (DiMaggio & Powell, 1983; Jamali et al., 2020; Scott, 2014).

Specifically, in politically stable contexts, institutional pressures are reinforced through stronger enforcement of regulations, clearer stakeholder expectations, and enhanced peer emulation, all of which collectively encourage substantive CSR adoption (Chahine et al., 2021; Kolk, 2016). Conversely, in situations characterized by economic policy uncertainty, institutional pressures may exacerbate firms' dependence on mimetic and normative behaviors, as organizations typically replicate peer actions and adhere to professional standards in the absence of stable regulatory frameworks (Baker et al., 2016; Hoang, 2024). Moreover, cultural norms further shape both the intensity and content of institutional pressures, since societal expectations often become codified into industry practices and stakeholder demands, embedding CSR practices within culturally congruent forms (Hofstede & Minkov, 2010; Jamali & Karam, 2018).

Importantly, in fragile and post-conflict contexts such as Syria, these mediating mechanisms are particularly salient because weak formal institutions amplify the role of coercive, normative, and mimetic pressures as substitutes for regulatory coherence. Consequently, institutional pressures provide the explanatory link that clarifies how contextual factors affect CSR implementation, thereby highlighting the socially embedded nature of organizational legitimacy (Suchman, 1995; UNDP, 2022). Based on this rationale, the following mediating hypotheses are proposed:

H8a: The relationship between PS and CSR is positively and significantly mediated by IP.

H8b: The relationship between EPU and CSR is positively and significantly mediated by IP.

H8c: The relationship between CNs and CSR is positively and significantly mediated by IP.

Based on the theoretical background and hypothesis development, the proposed model is presented in Figure 1.

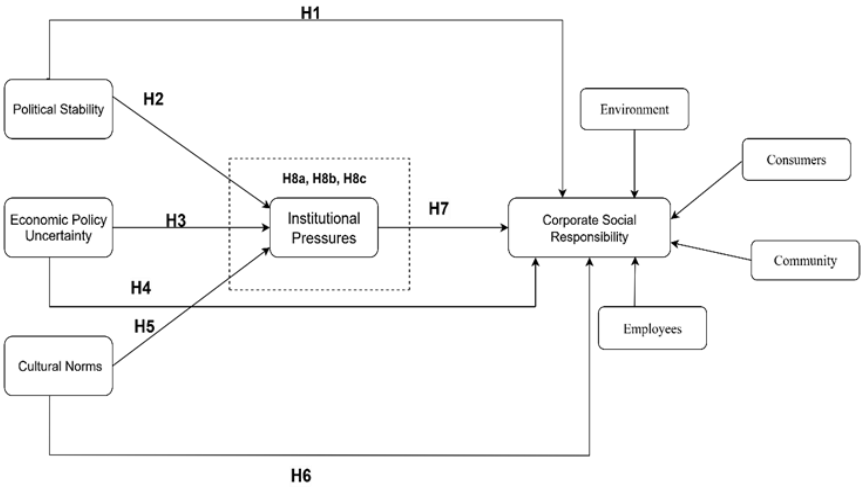

Fig.1 The Conceptual Model of the Study

Questionnaire Development

This study employed a structured, self-administered questionnaire, which served as the primary tool for data collection. The questionnaire included both open-ended and closed-ended questions, designed to capture comprehensive and relevant information from the target audience. All survey participation was voluntary, with respondents retaining the autonomy to accept or decline involvement. No personally identifiable information—such as names, addresses, emails, or phone numbers—was collected, thereby ensuring anonymity and confidentiality. Each construct was measured using multi-item scales adapted from validated prior studies, with modifications to reflect the Syrian construction context (e.g., Ali et al., 2023; Baker et al., 2016; Battistella et al., 2024). The detailed questionnaire was distributed into seven sections. The first section introduced the main objectives of the questionnaire and assured respondents of data confidentiality. The second section collected demographic information, including gender, age, years of experience, education level, organizational position, and type of project. The third section included five items related to political stability (PS), adapted from Wang et al. (2022). The fourth section included six items related to economic policy uncertainty (EPU), based on Baker et al. (2016). The fifth section of the questionnaire measured cultural norms (CN) using three items for power distance, three items for uncertainty avoidance, and three items for institutional collectivism, following Battistella et al. (2024). The sixth section measured Institutional Pressures (IP) using five items, as suggested by Quartey et al. (2025). Finally, the seventh section comprised sixteen items measuring four dimensions of corporate social responsibility (CSR): community (CM), environment (EN), consumers (CO), and employees (EM). Three items measuring the impact on the community, four items measuring the impact on the environment, three items measuring the impact on consumers, and six items measuring the impact on the employees, adopted from Ali et al. (2023). All responses were recorded on a seven-point Likert scale, ranging from 1 = strongly disagree to 7 = strongly agree. A detailed table outlining the questionnaire items and their alignment with research objectives can be found in Appendix A.1.

Data collection and sampling

In this study, an explanatory research approach was employed, guided by the institutional theory, to examine and explain how political, economic, and cultural factors influence CSR implementation through institutional pressures. A self-administered online survey was employed using a cross-sectional survey approach. This study targeted professionals directly engaged in Syria's construction industry, covering both public institutions and private firms. The sampling frame included individuals in managerial and technical positions—such as project managers, senior contractors, engineers, and CSR officers—who play a central role in decision-making, institutional compliance, and project implementation. Respondents were identified through organizational records, professional associations, and institutional directories from major public entities, including the Ministry of Public Works and Housing (MPWH), the General Company for Roads and Bridges (GCRB), and the General Company for Engineering Studies and Consultations (GCESC), as well as from private construction firms operating in Damascus, Aleppo, and Latakia. The participants, primarily civil engineers holding leadership or supervisory roles, constituted the unit of analysis. Their professional expertise ensured credible and contextually grounded insights into organizational CSR practices and institutional dynamics.

A simple random sampling approach was adopted to ensure that every individual within the identified population had an equal chance of being selected. Questionnaires were distributed randomly among professionals in both public and private organizations, thereby minimizing selection bias and enhancing the representativeness of the sample. This approach increases the generalizability of the study's findings and is consistent with best practices in quantitative research (Hair et al., 2017). The questionnaire was originally prepared in English, translated into Arabic to ensure

accessibility for Syrian respondents, and then back-translated into English to maintain conceptual equivalence, thereby strengthening the instrument's validity (Brislin, 1980). The distribution of questionnaires was made among the respondents who showed interest or accepted the invitation to participate in the research. To facilitate participation, respondents were invited to take part in the study through a series of scheduled online sessions. Data were collected from respondents using several methods, including voice calls, video conferences, and e-mail via social media. The questionnaire was administered using Google Forms, allowing for broad, remote participation by professionals involved in the Syrian construction sector. The respondents were sent a link to the online survey questionnaire, and a cover letter explaining the main objective of the questionnaire and ensuring data confidentiality was provided to the respondents, and we followed up with them to obtain their responses.

Between July and October 2025. More than 600 people were contacted, with 310 useful responses received, and the response rate is 51.70%. Most responders (57.40%) worked as engineers, while 37.10% were top managers and project managers. Nearly half of respondents (48.70%) held a bachelor's degree, while 41.90% had a master's or Ph.D. degree. 22.30% of responses have more than ten years of working skill to manage the construction industry. Furthermore, most responders were between the ages of 28 and 46 years. The responders were both male and female individuals, with different proportions of each gender. This demographic distribution indicates that the data were collected from a knowledgeable and experienced group of professionals, thereby enhancing the reliability and validity of the study's findings. Table 1 displays the complete details of the respondents' demographics.

A pilot survey involving 60 industry professionals was then conducted to refine and validate the instrument prior to the formal data collection phase, ensuring its reliability and feasibility for final distribution. All measures followed the recommendations of four professors and industry experts to establish content validity and to confirm the clarity and comprehensiveness of the items. Feedback from the pilot phase was subsequently used to revise the wording of questions, enhance understanding, and verify the internal consistency of the scales. The main objective of the pilot survey was to ensure the accuracy and relevance of the questionnaire to the construction industry in Syria. Several revisions were made to enhance reliability and validity, and the pilot results supported the data collection. The sample size was determined according to the ten times rule proposed by Hair et al. (2017), which recommends a sample size of at least 10 times the highest number of structural paths targeting a specific latent construct in a structural model.

Tab. 1 Respondent's Profile and Demographics

Category	Respondents	
Years of Experience	Numbers	%
0–5 years	117	37.70
6–10 years	124	40.00
More than 10 years	69	22.30
Education	Numbers	%
Diploma	16	5.20
Bachelor's	151	48.70
Masters/Ph.D.	130	41.90
Others	13	4.20
Organizational position	Numbers	%
Top managers	39	12.60
Project managers	76	24.50
Engineers	178	57.40
Others	17	5.50
Type of Project	Numbers	%
Residential Project (e.g., buildings or villas)	76	24.50
Commercial or Office Project (e.g., malls, towers)	58	18.70
Medium-scale Infrastructure Project (e.g., local roads,bridges)	89	28.70
Industrial Project (e.g., factories, warehouses)	46	14.80
Educational or Healthcare Project (e.g., schools, hospitals)	40	12.90
Others	1	00.30

Data Analysis

The partial least squares structural equation modeling (PLS-SEM) with Smart-PLS version 4.0.8.4 is employed in this research. PLS-SEM is a suitable technique for analyzing complex models. PLS-SEM was employed in this research to test the causal relationships proposed in the model and to predict the maximum variance in CSR implementation as a key endogenous construct. PLS-SEM can simultaneously handle both the inner (structural) and outer (measurement) models (Hair et al., 2017). PLS-SEM is used to test the proposed model. Hair et al. (2017) explained that the measurement and structural models were approximated to ensure accurate results.

Common Method Variance Bias Test

Common Method Variance Bias (CMB) is a key source of concern (Schwarz et al., 2017). It is the level of covariance among the questionnaire items when data are received from a single source (Podsakoff et al., 2003). According to Kock (2015), the most reliable way to determine the presence of CMB among variables is to employ Smart-PLS to run a complete collinearity evaluation test. In addition, the variance inflation factors (VIF) are less than 3.3, indicating that the model is free of CMB flaws (Kock, 2015).

Measurement Model Analysis

We used the recommendations of Hair et al. (2017) for validity and reliability tests to assess the measurement model. The Cronbach's alpha (CA) and composite reliability (CR) values were used to assess construct reliability, with all constructs exceeding the 0.70 threshold (Cohen, 1988). The convergent validity test indicated that all item factor loading (FL) values were greater than 0.70, and all average variables variance extracted (AVE) values exceeded 0.50 (Sarstedt et al., 2021). The full results for AVE, CR, and CA values are shown in Table 2. Moreover, CN and CSR were second-order formative constructs with well-established methodologies for assessing their validity and reliability. According to Petter et al. (2007), the outer weight values of first-order constructs were computed and shown in Table 3, guaranteeing the construct's validity. Outer weights and VIF values of first-order constructs were computed, as recommended by Petter et al. (2007), to ensure the construct's validity. The outer and inner VIF values were less than 5.0, indicating that our data are free of multicollinearity (Sarstedt et al., 2021).

Discriminant validity (DV) was assessed using two criteria: the Heterotrait-Monotrait ratio (HTMT) and Fornell-Larcker (Hair et al., 2017). The AVE's root square value was greater than the correlation values in columns and rows. according to the conventional method of Fornell and Larcker (1981). The HTMT is a newer way of determining DV, with data indicating that all HTMT values were less than 0.85 (Henseler et al., 2015). As a result, DV is not an issue in this study. The entire set of results is given in Tables 4 and 5.

Tab. 2 Reliability and Validity

Latent Constructs	Factor loading range	Cronbach's Alpha (CA)	Composite Reliability (CR)	AVE
Corporate social responsibility				
Community (CSRCOM)	0.811–0.906	0.842	0.904	0.760
Consumers (CSRCON)	0.700–0.845	0.788	0.826	0.614
Employees (CSREM)	0.745–0.838	0.880	0.909	0.626
Environment (CSREN)	0.813–0.851	0.856	0.903	0.699
Cultural norms				
Institutional collectivism (IC)	0.838–0.863	0.808	0.887	0.723
Power distance (PD)	0.803–0.845	0.770	0.867	0.686
Uncertainty avoidance (UA)	0.853–0.891	0.844	0.906	0.762
IP	0.742–0.835	0.865	0.902	0.649
PS	0.785–0.839	0.867	0.904	0.653
EPU	0.779–0.838	0.887	0.914	0.639

Tab. 3 Formative Construct Evaluation and Inner VIF

Latent Constructs	Outer weight	t- value	P value	VIF
Corporate social responsibility				
CSRCOM -> CSR	0.180	8.426	0.000	2.128
CSRCON -> CSR	0.244	25.679	0.000	3.291
CSREM -> CSR	0.475	24.140	0.000	2.072

CSREN -> CSR	0.342	22.872	0.000	3.234
Cultural norms				
IC -> CN	0.504	18.826	0.000	1.415
PD -> CN	0.419	16.338	0.000	1.372
UA -> CN	0.360	12.621	0.000	1.189

Tab. 4 Fornell-Larcker Criterion for Discriminant Validity

	1	2	3	4	5	6	7	8	9	10
1 CSRCOM	**0.872**									
2 CSRCON	0.345	**0.784**								
3 CSREM	0.346	0.638	**0.791**							
4 CSREN	0.313	0.738	0.459	**0.836**						
5 EPU	0.383	0.374	0.418	0.280	**0.800**					
6 IC	0.555	0.482	0.527	0.363	0.452	**0.850**				
7 IP	0.703	0.370	0.330	0.336	0.398	0.585	**0.805**			
8 PD	0.376	0.497	0.541	0.377	0.728	0.498	0.367	**0.828**		
9 PS	0.395	0.516	0.545	0.402	0.713	0.592	0.423	0.802	**0.808**	
10 UA	0.296	0.226	0.301	0.143	0.288	0.363	0.329	0.323	0.407	**0.873**

Tab. 5 HTMT Ratio for Discriminant Validity

	1	2	3	4	5	6	7	8	9	10
1 CSRCOM										
2 CSRCON	0.441									
3 CSREM	0.392	0.813								
4 CSREN	0.364	0.795	0.527							
5 EPU	0.442	0.476	0.470	0.321						
6 IC	0.667	0.644	0.623	0.434	0.534					
7 IP	0.835	0.471	0.373	0.385	0.449	0.695				
8 PD	0.464	0.681	0.655	0.463	0.467	0.630	0.445			
9 PS	0.455	0.662	0.617	0.464	0.810	0.707	0.480	0.802		
10 UA	0.354	0.293	0.348	0.174	0.328	0.436	0.382	0.397	0.467	

Structural Model Analysis

The structural model validated the underlying relationships between independent and dependent variables (Hair et al., 2017). The R^2 (explanatory power), Q^2 (predictive relevance), GOF (goodness of fit), and β-values (path coefficient) of the research model were used to analyze it. R^2 values for dependent variables are typically 0.75, 0.50, and 0.25, equivalent to strong, medium, and weak predicted accuracy ratings (Sarstedt et al., 2021). The R^2 value of CSR was 0.521, indicating that CSR has moderate predictive capacity potential (Hair et al., 2017). In addition to assessing the explanatory power of the model with R^2, the study also used the more reliable Stone-Geisser (Q^2) to further validate the predictive relevance of the endogenous variables Sarstedt et al. (2021). Using the blindfolding approach, we found that the Q^2 values for IP was 0.205, CSR were 0.411, suggesting significant predictive relevance for endogenous variables (Hair et al., 2017). Therefore, the hypothesis relevance was determined using the bootstrapping technique with 5000 sub-samples. At the 5% level of importance, the p-value must be less than 0.05, and the t-value must be greater than 1.96 to determine the significance level of the coefficients. With β-value of 0.095 and t-value of 2.263, the results demonstrate that the association between PS and CSR is substantial and favorable. As a result, the initial hypothesis (H1) has been proven accepted. The relationship between PS and IP was found to be significant and positive, with a β-value of 0.249 and t-

value of 2.345. As a result, the second hypothesis (H2) is accepted. In addition, with β-value of 0.185 and a t-value of 2.276, the association between EPU and IP revealed a significant and favorable result. As a result, the third hypothesis (H3) is accepted. The direct effect of Economic Policy Uncertainty (EPU) on Corporate Social Responsibility (CSR) was found to be significant and positive (β-value = 0.201, t-value = 2.466). As a result, the fourth hypothesis (H4) is accepted. Furthermore, the link between CNs and IP indicated a positive and substantial outcome with (β-value = 0.298 and t-value = 3.045), thus confirming the fifth hypothesis (H5). Moreover, the relationship between CNs and CSR revealed a substantial and positive outcome, with a (β-value = 0.296 and t-value = 3.284), thus confirming the sixth hypothesis (H6). Similarly, the relationship between IP and CSR revealed a substantial and positive outcome, with a (β-value = 0.258 and t-value = 3.583), thus confirming the seventh hypothesis (H7). All of these results are summarized in Table 6. Finally, the goodness of fit (GoF) model is an index for the outer and inner measurement models that ensures the empirical outcomes of the model are described adequately. Eq.1 is used to calculate the GoF, the conceptual model's GoF is taken as the geometric meaning of the average R^2 and average variance extracted (AVE), the global validation cutoff values for PLS models span from 0 to 1, resulting in GoF large 0.36, medium 0.25, and small 0.1, respectively (Akter et al., 2011). The model's GoF is 0.537, indicating that it fits the data well and has strong predictive potential. Therefore, we also assessed the model fit using the standardized root means square residual (SRMR), which yielded a value of 0.078, indicating a good model fit (GoF) as it was lower than the criteria of 0.080 (Hair et al., 2017).

Eq.1 $$GoF = \sqrt{AverageAVE \times AverageR^2}$$

Tab. 6 Hypothesis Testing Results

Hypothesis	Hypothesized path	β-value	t-value	p value	Decision
H1	PS -> CSR	0.095	2.263	0.015	Accepted
H2	PS -> IP	0.249	2.345	0.019	Accepted
H3	EPU -> IP	0.185	2.276	0.023	Accepted
H4	EPU -> CSR	0.201	2.466	0.014	Accepted
H5	CNs -> IP	0.298	3.045	0.002	Accepted
H6	CNs -> CSR	0.296	3.284	0.001	Accepted
H7	IP -> CSR	0.258	3.583	0.000	Accepted
Mediation Analysis (Total and Indirect Effects)					
H8a	PS -> CSR	0.095	2.263	0.015	Accepted (partial mediation)
	PS -> IP -> CSR	0.064	1.977	0.048	
H8b	EPU -> CSR	0.201	2.466	0.014	Accepted (partial mediation)
	EPU -> IP -> CSR	0.048	2.032	0.042	
H8c	CNs -> CSR	0.296	3.284	0.001	Accepted (partial mediation)
	CNs -> IP -> CSR	0.077	2.044	0.041	

Mediation Test

Hair et al. (2017) developed a two-step technique to investigate the IP's mediating effect. In the first stage, this study looked at the indirect influence of PS on CSR through IP, and the indirect effect of IP was found to be significant, with (β-value = 0.064, t-value = 1.977, P = 0.048) (see Table 6). In the second phase, we assessed the direct effect of PS on CSR without removing the IP and found that PS has a considerable beneficial effect, with (β-value = 0.095, $P < 0.05$). As a result, complementary partial mediation helps to support H8a. Furthermore, H8b seek to assess the mediating role of IP in the relationship between EPU and CSR. The results revealed a significant indirect effect of EPU on CSR through IP (β-value = 0.048, t-value = 2.032, P = 0.042). The path analysis showed that in presence of the mediator, the impact of EPU and CSR ($P < 0.05$). Since, the direct and specific indirect effect was found significant, this shows that IP partially mediates the relationship between EPU and CSR (partial mediation). Similarly, H8c seek to assess the mediating role of IP in the relationship between CNs and CSR. The results revealed a significant indirect effect of CNs on CSR through IP (β-value = 0.077, t-value = 2.044, P = 0.041). The path analysis showed that in presence of the mediator, the impact of CNs and CSR ($P < 0.05$). Since the direct and specific indirect effect was found significant, this indicates that IP partially mediates the relationship between CNs and CSR (complementary partial mediation). These findings lead to partial mediation. Moreover, indirect and direct effects indicated a positive indication, implying that IP has complementary partial mediation. The results of this study provide a better overview of the influence of political stability, economic policy, and cultural norms on corporate social responsibility (CSR) implementation, which could help to develop a set of practical recommendations and policy insights for improving CSR performance in the construction sector (Kostova et al., 2019). Institutional pressures—coercive, normative, and mimetic—can mediate the relationship among political,

economic, and cultural contexts and CSR implementation. Moreover, the pluralistic institutional environment can moderate the relationship between contextual factors and CSR practices, shaping how organizations align their CSR strategies with varying institutional expectations.

Importance–Performance Map Analysis (IPMA)

In the present study, the importance–performance map analysis (IPMA) was conducted to complement the PLS-SEM results and to provide additional managerial insights regarding the predictors of Corporate Social Responsibility (CSR) implementation. The IPMA extends traditional path coefficient estimates by comparing the importance (total effects) and performance (average latent variable scores) of each antecedent construct (Sarstedt et al., 2021). The analysis aims to identify constructs that are both highly influential and underperforming, thus guiding strategic improvement priorities. In the current model, CSR served as the dependent construct predicted by four antecedents: Economic Policy Uncertainty (EPU), Institutional Pressures (IP), Political Stability (PS), and Cultural Norms (CNs). As shown in Figure 2, CNs have the highest importance value (0.373) but the lowest performance (56.538). This indicates that cultural norms exert the strongest influence on CSR implementation, yet their current performance level remains suboptimal. Similarly, IP and EPU exhibit moderate importance values of 0.258 and 0.249, with corresponding performance scores of 65.495 and 69.626, respectively—suggesting that both constructs are relatively strong drivers of CSR performance with reasonably good implementation levels. In contrast, PS demonstrates the lowest importance value (0.159) despite a moderate performance level (66.905), indicating that political stability, while adequately maintained, contributes less directly to CSR outcomes in this context. Under a ceteris paribus assumption, a one-unit increase in the performance of CNs, IP, EPU, and PS would lead to a corresponding improvement in CSR implementation by 0.373, 0.258, 0.249, and 0.159 units, respectively. Hence, the results highlight that the construction industry in Syria should prioritize strengthening cultural norms and institutional pressures to enhance CSR performance, while maintaining the positive influence of economic policy stability and political stability.

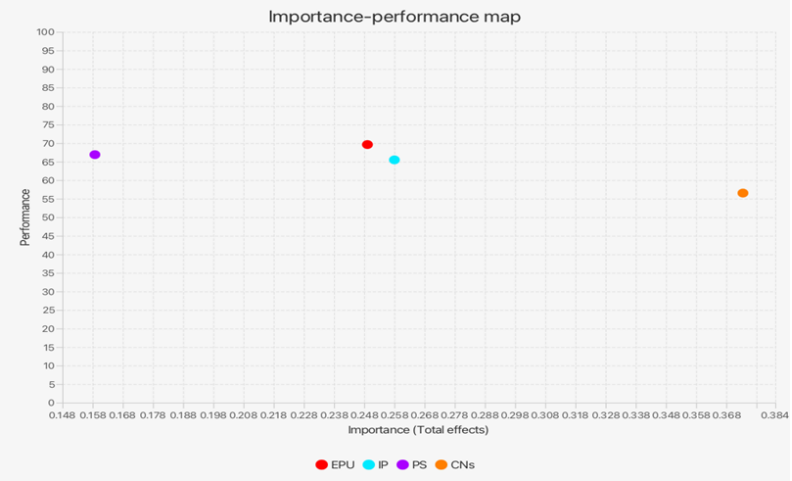

Fig. 2 Importance-performance map

Overall, the IPMA results provide a better overview of the influence of political stability, economic policy, and cultural norms on corporate social responsibility (CSR) implementation, which could help to develop a set of practical recommendations and policy insights for improving CSR performance in the construction projects. Furthermore, the analysis suggests that institutional pressures—coercive, normative, and mimetic—can mediate the relationship among political, economic, and cultural contexts and CSR implementation. Moreover, a pluralistic institutional environment can moderate the relationship between contextual factors and CSR practices, thereby, shaping how organizations align their CSR strategies with varying institutional expectations. Consequently, this analysis validates the multi-level interaction between institutional and contextual dimensions and ultimately offers a pragmatic roadmap for strengthening CSR alignment with national reconstruction and sustainable development goals.

Discussion

To begin with, the findings of this study offer robust empirical support for the proposed model, demonstrating that political stability, economic policy uncertainty, and cultural norms significantly influence corporate social responsibility (CSR) implementation both directly and indirectly through institutional pressures. Overall, these results confirm the applicability of institutional theory in explaining CSR behavior within unstable and transitional environments such as the Syrian construction sector. The positive and significant relationships among the constructs highlight how institutional environments continue to shape organizational behavior even under conditions of political fragility and

economic volatility.

First, the significant positive relationship between political stability (PS) and CSR implementation ($\beta = 0.095$, $p < 0.05$) confirms that when political environments become more predictable and transparent, construction firms are more likely to adopt substantive CSR practices. Political stability strengthens coercive institutional pressures by improving regulatory enforcement and increasing firms' confidence in legal institutions (Jamali & Karam, 2018; Kolk, 2016). Importantly, this finding is particularly salient in fragile states, where CSR is often employed as a mechanism for legitimacy-building and for securing a social license to operate in construction projects with high social and environmental visibility (Shen et al., 2020).

Furthermore, this result aligns with prior research indicating that political stability reduces ambiguity surrounding compliance expectations and facilitates long-term CSR investment (Chahine et al., 2021; UNDP, 2022). In addition, the significant relationship between PS and institutional pressures (IP) ($\beta = 0.249$, $p < 0.05$) suggests that political coherence enables coercive, normative, and mimetic mechanisms to function more effectively. Consequently, in fragile contexts where weak governance often fragments institutional mechanisms, improvements in political stability enhance CSR legitimacy by strengthening external expectations and fostering collective trust (Gutierrez-Huerter, 2023).

Next, with respect to economic factors, the findings demonstrate that economic policy uncertainty (EPU) exerts a significant and positive influence on both institutional pressures ($\beta = 0.185$, $p < 0.05$) and CSR implementation ($\beta = 0.201$, $p < 0.05$). Although uncertainty is traditionally assumed to discourage long-term strategic commitments, firms operating in fragile economies often respond by intensifying CSR engagement in order to preserve legitimacy and signal resilience to stakeholders (Baker et al., 2016; Hoang, 2024). From an institutional theory standpoint, this strategic behavior reflects an adaptive response aimed at mitigating systemic risk and reinforcing organizational credibility (Al-Mamun & Zaman, 2023), thereby enhancing reputation and performance in volatile markets (Khojastehpour & Saleh, 2019).

Moreover, these findings suggest that in the absence of regulatory predictability, organizations increasingly rely on mimetic and normative pressures rather than formal coercive mechanisms to guide responsible behavior (DiMaggio & Powell, 1983; Scott, 2014). In particular, within the Syrian construction sector—characterized by fiscal instability and inconsistent policies—CSR functions as a communicative instrument through which firms project credibility, attract international partnerships, and mitigate reputational risk. Thus, CSR under conditions of uncertainty operates as a substitute for institutional voids and as an informal mechanism for maintaining social order (Jamali et al., 2020; Sharma, 2019).

Subsequently, the analysis of cultural dynamics reveals that cultural norms (CNs) are a major driver of both institutional pressures ($\beta = 0.298$, $p < 0.05$) and CSR implementation ($\beta = 0.296$, $p < 0.05$). This finding reflects the deep integration of CSR within the socio-cultural framework of Syrian society, where collectivism, reciprocity, and moral obligation toward the community are highly valued (Battistella et al., 2024; Hofstede & Minkov, 2010). Notably, such contexts require CSR practices that are culturally congruent and community-oriented rather than purely compliance-driven (Zeng et al., 2022). Furthermore, the positive relationship between CNs and IP indicates that cultural frameworks amplify normative and mimetic pressures, guiding firms toward socially accepted and morally legitimate forms of responsibility. Along similar lines, comparable findings have been reported in Middle Eastern and Asian contexts, where cultural embeddedness enhances CSR authenticity and stakeholder acceptance (Ali et al., 2023; Chahine et al., 2021). Consequently, CSR in fragile environments emerges not only as a reaction to institutional coercion but also as an expression of culturally rooted legitimacy.

Taken together, these findings extend understanding of CSR in fragile states by demonstrating how institutional pluralism operates under conditions of instability. In contrast to developed economies, where CSR behavior is largely shaped by regulatory and market institutions, CSR in fragile contexts is also strongly influenced by informal pressures, social expectations, and moral–cultural legitimacy (Gutierrez-Huerter, 2023; Jamali & Karam, 2018). Consequently, firms adapt through the internalization of external pressures and the redefinition of CSR as a mechanism for stability, reputation management, and social reconstruction. In the Syrian context, this dynamic is reflected in firms prioritizing community-oriented initiatives, environmental safety, and employee welfare to rebuild public trust and sustain operations amid institutional uncertainty.

Importantly, these institutional dynamics also carry significant implications for environmental conservation in post-conflict reconstruction. Construction activities are inherently resource-intensive and environmentally disruptive, generating substantial waste, emissions, and ecological degradation. In fragile environments, where formal environmental governance remains weakened, the responsibility borne by construction firms in safeguarding environmental resources becomes increasingly critical. Thus, the findings suggest that CSR serves as a key channel through which environmental conservation can be embedded into construction practices, even when regulatory enforcement is limited.

Furthermore, the positive influence of political stability on CSR implementation indicates that governance coherence enhances firms' capacity to engage in environmentally responsible behavior. As political conditions stabilize, coercive

institutional pressures become more effective, encouraging long-term environmental initiatives such as improved waste management, pollution reduction, and site rehabilitation. Consequently, political stability functions not only as an institutional determinant of CSR but also as a foundational enabler of environmentally sustainable reconstruction (Jamali & Karam, 2018; Kolk, 2016).

Similarly, the relationship between economic policy uncertainty and CSR reveals that environmental responsibility may increase rather than decline under uncertainty. Firms intensify visible environmental CSR efforts to maintain legitimacy and align with societal and international expectations. Therefore, mimetic and normative pressures guide firms toward environmentally responsible practices when formal regulation is weak or ambiguous (DiMaggio & Powell, 1983; Scott, 2014). As a result, CSR operates as an informal governance mechanism that partially compensates for institutional voids, enabling firms to contribute to conservation outcomes through voluntary yet socially reinforced behavior (Jamali et al., 2020; Sharma, 2019).

Finally, cultural norms further reinforce conservation-oriented CSR. The strong emphasis on collectivism, moral duty, and intergenerational responsibility amplifies normative pressures for environmental stewardship, encouraging firms to perceive environmental protection as a social obligation rather than a discretionary activity (Hofstede & Minkov, 2010; Jamali et al., 2020). Ultimately, conservation-oriented CSR gains legitimacy by aligning with community values, increasing durability and reducing the likelihood of symbolic implementation.

In summary, the interaction of political, economic, and cultural factors creates a complex institutional environment in which CSR becomes both a strategic and moral imperative. Institutional pressures act as the interpretive bridge translating contextual instability into structured corporate action. By empirically validating this mediating role, the study extends institutional theory into fragile and post-conflict settings and demonstrates how CSR can support environmental conservation and sustainable reconstruction under conditions of institutional fragility.

Conclusions

This study examined how political stability, economic policy uncertainty, and cultural norms influence corporate social responsibility (CSR) implementation in the Syrian construction sector, emphasizing the mediating role of institutional pressures. By integrating institutional theory with the contextual realities of a fragile, post-conflict environment, the research provides both empirical validation and theoretical refinement of how institutional mechanisms shape organizational social behavior. The results demonstrate that institutional dynamics in Syria's construction industry are deeply pluralistic, driven simultaneously by formal regulations, socio-cultural norms, and the mimetic imitation of successful CSR models.

The first major conclusion is that political stability serves as a fundamental enabler of CSR engagement. When political conditions become more predictable, regulatory mechanisms and enforcement processes are strengthened, allowing coercive pressures to operate effectively and encouraging firms to invest in genuine CSR initiatives (Jamali & Karam, 2018; Kolk, 2016). In this regard, political coherence reduces uncertainty in decision-making, enhances the credibility of public institutions, and enables construction firms to align their activities with broader developmental and community goals. Consequently, stability not only promotes CSR compliance but also fosters organizational legitimacy and trust among stakeholders (Chahine et al., 2021).

The second conclusion concerns economic policy uncertainty (EPU), which, rather than deterring CSR activity, can act as a catalyst for it (Yuan et al., 2022). Firms operating in volatile economic conditions tend to use CSR as a strategic buffer against unpredictability and to sustain legitimacy and stakeholder confidence (Baker et al., 2016; Hoang, 2024). In these situations, CSR serves as a means of communication and reputation that shows strength, moral commitment, and the ability to change. Thus, the study confirms that EPU stimulates both normative and mimetic pressures, prompting organizations to emulate responsible practices that reflect international and societal expectations, even when coercive regulation is weak (DiMaggio & Powell, 1983; Scott, 2014).

A third conclusion highlights the powerful role of cultural norms (CNs) in shaping CSR practices. In a collectivist society such as Syria, CSR is intrinsically imbued with moral and community-oriented values, highlighting social solidarity, equity, and reciprocal support (Battistella et al., 2024; Hofstede & Minkov, 2010). Accordingly, the findings reveal that cultural expectations amplify normative and mimetic pressures, thereby embedding CSR in everyday business conduct. This implies that CSR in fragile states is not merely an imported management practice but a culturally situated expression of social responsibility that aligns with local traditions and community welfare objectives (Ali et al., 2023; Jamali et al., 2020).

A fourth significant conclusion relates to the mediating function of institutional pressures (IP). The analysis confirms that coercive, normative, and mimetic forces operate as significant mediators linking macro-level contextual conditions to firm-level CSR outcomes. These pressures convert the impacts of political, economic, and cultural factors into institutionalized organizational behaviors, illustrating the significance of legitimacy-seeking processes in CSR adoption (Gutierrez-Huerter, 2023; Suchman, 1995). Furthermore, the partial mediation identified in this study indicates that institutional pressures not only transmit external influences but also reinforce them, illustrating a complementary and

adaptive relationship between context and corporate behavior.

Overall, this study concludes that CSR implementation in the Syrian construction sector is a strategic response to institutional pluralism, where organizations must navigate the interplay between formal governance mechanisms, informal societal norms, and uncertain economic policies. Institutional theory proves highly applicable in such contexts, explaining how organizations balance external demands for legitimacy with internal commitments to ethical and sustainable conduct. The findings extend the theory beyond stable environments to fragile and transitional economies, demonstrating that even amid institutional voids, firms can engage meaningfully in CSR as a mechanism for social reconstruction, legitimacy restoration, and sustainable development.

In essence, this study underscores that CSR in post-conflict Syria is not merely a corporate obligation but a societal necessity, instrumental in rebuilding trust, fostering resilience, and aligning business objectives with national recovery goals. The conclusions reinforce the notion that in fragile institutional settings, the boundary between economic activity and social responsibility becomes increasingly indistinct; thus, CSR emerges as both a moral commitment and a strategic imperative for organizational survival and societal progress.

Theoretical and Practical Contributions

Theoretical Contributions

This study makes several notable theoretical contributions to the literature on Corporate Social Responsibility (CSR) and Institutional Theory, particularly within the context of fragile and transitional economies.

First, it extends institutional theory into a fragile-state context by empirically demonstrating how the canonical institutional mechanisms—coercive, normative, and mimetic pressures—operate under conditions of political instability and weak formal governance. Our findings on the mediating role of pressures resonate with studies on CSR and legitimacy in construction projects, which highlight how firms navigate institutional voids to secure their social license (Shen et al., 2020). While DiMaggio and Powell (1983) and Scott (2014) conceptualized institutional pressures primarily within stable institutional environments, this study reveals that these mechanisms remain influential even when state capacity and regulatory predictability are limited. Consequently, the findings suggest that in fragile contexts, institutional legitimacy is maintained not only through formal structures but also through informal norms and culturally embedded practices (Gutierrez-Huerter, 2023; Jamali & Karam, 2018).

Second, the study reconceptualizes CSR as a multidimensional response to institutional pluralism, showing that firms in fragile environments navigate and integrate multiple, often competing, institutional logics. Moreover, empirical evidence shows that political, economic, and cultural factors jointly influence CSR through institutional pressures, underscoring the adaptive and context-dependent nature of organizational legitimacy. In this way, this theoretical extension provides a more nuanced perspective on how CSR serves as both a compliance mechanism and a legitimacy-building strategy in societies undergoing political and economic reconstruction (Kolk, 2016; Suchman, 1995).

Third, this research contributes to the cross-level integration of macro-contextual and meso-institutional analysis. Specifically, by modeling political stability, economic policy uncertainty, and cultural norms as macro-level antecedents and institutional pressures as mediators, the study clarifies how macro-level institutional environments shape firm-level CSR outcomes. Furthermore, this multilevel conceptualization bridges a significant gap in CSR literature, which has often examined these factors in isolation rather than as interacting components of a systemic institutional framework (Hoang, 2024; Jamali et al., 2020).

Finally, the findings contribute to refining institutional theory by demonstrating the partial and complementary mediation effect of institutional pressures. Taken together, this implies that institutional mechanisms do not fully replace contextual influences but instead reinforce them through mutually reinforcing pathways. Thus, this insight enhances theoretical understanding of institutional dynamics in uncertain environments, suggesting that CSR can emerge as a hybrid institutional response combining formal compliance with informal, culturally rooted legitimacy (Ali et al., 2023; Zhou & Wang, 2020).

Practical Contributions

Beyond theoretical advancement, this research provides several practical insights for policymakers, construction managers, and international development stakeholders seeking to promote CSR in fragile or post-conflict economies.

First, the study underscores the importance of strengthening institutional frameworks to enhance CSR effectiveness. Policymakers should focus on creating coherent regulatory systems that provide predictability and reinforce coercive pressures in ways that encourage substantive CSR engagement rather than symbolic compliance. In particular, stability in legal and policy frameworks can incentivize companies to engage in long-term social and environmental initiatives that are in line with reconstruction goals (OECD, 2023; UNDP, 2022).

Second, the results indicate that CSR can strategically manage economic uncertainty. Construction firms operating in volatile environments can utilize CSR initiatives—such as community engagement, employee welfare, and environmental safeguards—as tools to build stakeholder trust and mitigate reputational risk. Accordingly, managers should view CSR not merely as a cost but as an adaptive mechanism that sustains legitimacy and market access amid

fluctuating policy conditions (Baker et al., 2016; Sharma, 2019).

Third, the strong influence of cultural norms on CSR implementation draws attention to the importance of context-sensitive CSR strategies. Firms should design CSR programs that resonate with local traditions, collective values, and community expectations. Insights from the Chinese construction industry reveal that understanding and integrating local stakeholder expectations is a critical success factor for CSR effectiveness (Ma et al., 2024). Consequently, in Syria and analogous collectivist societies, CSR strategies that prioritize community reconstruction, job creation, and social cohesion will attain greater legitimacy and stakeholder approval (Hofstede & Minkov, 2010; Jamali et al., 2020).

Fourth, the mediating role of institutional pressures provides a practical guide for institutional capacity-building and stakeholder collaboration. Governments, industry associations, and non-governmental organizations can leverage normative and mimetic mechanisms—such as professional training, industry benchmarking, and public reporting—to reinforce responsible business behavior. Moreover, such indirect institutional reinforcement can be particularly valuable where formal coercive mechanisms are weak or under reconstruction (Ali et al., 2023; Quartey et al., 2025).

Lastly, the study contributes to practice by emphasizing the role of CSR as a vehicle for social reconstruction in fragile economies. Specifically, in the Syrian construction sector, CSR initiatives focused on rebuilding communities, improving worker safety, and restoring environmental quality can function as complementary tools to formal governance. Through such initiatives, construction firms can contribute to post-conflict healing, rebuild public trust, and foster sustainable recovery consistent with global sustainability frameworks such as the United Nations Sustainable Development Goals (Cechvala & Ganson, 2024; UNDP, 2022).

In sum, this study not only advances theoretical discourse but also offers practical tips for developing CSR frameworks that are both institutionally grounded and culturally congruent. Ultimately, it demonstrates that even in fragile contexts characterized by uncertainty and institutional fragmentation, CSR can emerge as a stabilizing force—linking business sustainability with societal reconstruction and legitimacy-building.

Ethical Considerations and Research Challenges

Our research adhered to rigorous ethical principles, ensuring informed consent, participant anonymity, and respect for individual autonomy. Participants were fully briefed on the purpose of the study, and their voluntary participation was secured after clarifying any concerns (Shanks & Paulson, 2022).

Moreover, potential ethical and methodological challenges were proactively addressed. Social desirability bias—a frequent concern in CSR-related studies—was mitigated by guaranteeing complete confidentiality and designing the questionnaire with neutral, behaviorally oriented items (Podsakoff et al., 2003). In addition, the issue of common method variance arising from self-reported data was statistically tested through full collinearity assessments, confirming that all variance inflation factors (VIFs) remained below the threshold of 3.3 (Kock, 2015).

Furthermore, translating abstract institutional constructs, such as political stability and cultural norms, into culturally appropriate and measurable indicators within the Syrian context posed a significant challenge. This was resolved by adapting validated measurement scales through expert consultation and pilot testing to ensure conceptual clarity and contextual alignment (Hair et al., 2017). The back-translation technique (Brislin, 1980) further ensured linguistic and semantic consistency between Arabic and English versions.

Ultimately, these combined procedures safeguarded the study's ethical integrity, cultural validity, and methodological reliability, thereby reinforcing the credibility of its findings.

Limitations and Recommendations for Future Research

The findings of this study indicate many sectors that could be investigated further in the future. Because of the resources and time, a cross-sectional strategy was utilized in this research. Nevertheless, a longitudinal strategy would offer a solid conclusion and better results. The scope of this research was limited to Syria's construction firms. Future studies could expand the scope of this research across geographic borders, resulting in more exact results (Nashchekina & Timoshenkov, 2024). The study findings could be compared to those of other countries. Moreover, because many environmental, cultural, ethical, social, and political issues are connected, one cannot overlook the possibility that the outcomes may differ in different places. Finally, this framework can be evaluated in various business sectors to improve generalizability.

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Appendix A

Appendix A.1 Questionnaire

Code	Statement
Political Stability: Please rate the extent to which your construction project has interacted or built connections with the following political or regulatory actors. Scale: 1 = Strongly Disagree, 7 = Strongly Agree	
PS1	Political leaders at various levels of government who are involved in or influence your project.
PS2	Officials from industrial bureaus who provide support, oversight, or coordination for your project.
PS3	Officials from regulatory or support institutions (e.g., construction licensing boards, tax offices) that oversee or guide compliance in your project.
PS4	Officials from science and technology bureaus who regulate or advise on construction technologies or standards relevant to your project.
PS5	Government authorities responsible for drafting or enforcing laws, regulations, or policies that directly affect your construction project.
Economic Policy Uncertainty: Please rate the extent to which your construction project engages with the following economic policy actors or institutions. Scale: 1 = Strongly Disagree, 7 = Strongly Agree	
EPU1	Officials from government finance or taxation bureaus who clarify tax policies, incentives, or audit-related issues for your construction project.
EPU2	Officials from industrial or trade policy agencies who interpret subsidy changes, import/export regulations, or compliance matters affecting your construction project.
EPU3	Officials from economic planning or budgeting institutions who help your construction project respond to shifts in public investment priorities or funding availability.
EPU4	Monetary or fiscal policymakers whose decisions (e.g., interest rates, fiscal stimulus programs) directly influence the financial planning of your construction project.
EPU5	Officials from state-owned financial institutions who provide clarity or support regarding loan terms and financial conditions for your construction project.
EPU6	Representatives from local economic departments who coordinate national economic policies with local enforcement related to your construction project.
Cultural Norms: Please indicate how much you agree or disagree with each of the following statements related to cultural values within your construction project. Scale: 1 = Strongly Disagree, 7 = Strongly Agree	
Power Distance (PD)	
PD1	Project managers in your construction project expect team members to follow instructions without questioning.
PD2	Decisions made by senior personnel are rarely challenged by junior or site-level staff in your construction project.
PD3	A clear and respected hierarchy exists within your construction project team.
Uncertainty Avoidance (UA)	
UA1	Your project depends on detailed rules and procedures to manage uncertainty during planning and execution.
UA2	Project teams prefer structured planning and tend to avoid ambiguous or high-risk decisions.
UA3	Team members rarely deviate from established procedures or guidelines.
Institutional Collectivism (IC)	
IC1	Teamwork and collaboration are prioritized over individual performance in your construction project.
IC2	The success of the project is mainly attributed to collective effort rather than individual accomplishments.
IC3	Team members are encouraged to share information, knowledge, and support with one another.
Institutional Pressures: Please indicate how much you agree or disagree with the following statements regarding the influence of institutional factors on your construction project. Scale: 1 = Strongly Disagree, 7 = Strongly Agree	
IP1	Our project engages in environmental and social initiatives in response to expectations from the local community.
IP2	The presence of supportive infrastructure or government policies encourages our construction project to adopt responsible practices (e.g., waste separation, regulatory compliance).
IP3	Our project complies with both national and local regulations related to environmental and social responsibility.
IP4	Government-provided incentives positively influence our construction project's decisions to implement sustainable or socially responsible practices.
IP5	The socially responsible practices of other construction projects or peer contractors in the region influence the CSR strategies of our project.
Corporate Social Responsibility (CSR): Please indicate how much you agree or disagree with each of the following statements regarding your construction project's corporate social responsibility performance. Scale: 1 = Strongly Disagree, 7 = Strongly Agree	
CSR to Community	

CSRCOM1	Our construction project provides adequate financial support to local charities.
CSRCOM2	Our construction project supports non-governmental organizations (NGOs) working in disadvantaged or high-need areas.
CSRCOM3	Our construction project contributes to campaigns or programs that promote the well-being of the community.
CSR to Environment	
CSREN1	Our construction project actively participates in efforts to protect and improve the natural environment.
CSREN2	Our construction project invests in initiatives designed to improve environmental conditions for future generations.
CSREN3	Our construction project implements targeted measures to reduce its negative environmental impact.
CSREN4	Our construction project aims for sustainable development that considers the needs of future generations.
CSR to Consumers	
CSRCON1	Our construction project protects consumer rights beyond legal requirements.
CSRCON2	Our construction project provides complete and accurate information about its products and services to consumers.
CSRCON3	Consumer satisfaction is essential for our construction project.
CSR to Employees	
CSREM1	Our construction project encourages employees to take part in voluntary or community engagement activities.
CSREM2	Our construction project supports employees in developing their skills and advancing their careers.
CSREM3	Management in our construction project actively addresses employees' needs and expectations.
CSREM4	Flexible policies are implemented to promote a healthy work–life balance for employees.
CSREM5	Managerial decisions concerning employees are generally fair, transparent, and consistent.
CSREM6	Our construction project supports employees seeking additional education or professional development.

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