The Role of Saudi Organisations in Achieving the goals of Saudi Vision 2030 Regarding women and SDG5, from Female Employees' Perspectives: Using Institutional logics lens

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Statement of Declaration

I, Rwabi Alsaadoun, confirm that the Thesis is my own work. I am aware of the University's Guidance on the Use of Unfair Means (www.sheffield.ac.uk/ssid/unfair-means). This work has not been previously presented for an award at this, or any other, university.

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Abstract

The focus of this study is to explore the role of Saudi organisations' calculative and control practices to meet the expectations of the Saudi Vision 2030 and sustainable development goal (SDG5) and their impact on Saudi women's lives. It seeks to understand the perspective of female employees in different Saudi organisations regarding how the implementation of the Vision and SDG5 has impacted their lives. In doing so, it adds to the literature on management control systems (MCS) by exploring the role of calculative and control practices in the pursuit of SDGs in developing countries. This study adopts institutional logics theory as the theoretical framework to provide an interpretation of the impact of different factors on women's lives and on the practices of organisations regarding women.

Twenty-eight in-depth semi-structured interviews were carried out with female employees working in a variety of organisations to obtain an understanding of how their lives have been impacted both within the workplace and at home as a result of organisations' calculative and control practices. This approach contributed to the literature by considering women's perspectives as beneficiaries whose lives have been impacted rather than interviewing managers or considering their reports. Therefore, by obtaining female employees' perspectives, this study provided a counter account, and in doing so, it performs a type of social audit.

Thematic analysis approach was used to analyse the obtained data. The data analysis reveals that Saudi organisations have a significant role in achieving the goals of Vision 2030 that are consistent with SDG5 targets through their calculative and control practices. Their role varies based on the level of balancing company logic and efficiency logic. The organisations' practices, along with the governmental efforts, are proven to open up and reshape the boundaries of the traditional social roles of women as mothers, wives, and daughters inside the household to become capable of being professional women and joining the workforce in greater numbers. As a theoretical contribution, the study provides evidence that a combination of institutional logics can reinforce each other rather than work against each other.

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List of Abbreviations

SDG: Sustainable Development Goals

SDG5: Sustainable Development Goal 5 Gender Equality

UN: United Nations

KSA: Kingdom of Saudi Arabia

CSR: Corporate Social Responsibilities

MCS: Management Control Systems

SOE: State Owned Enterprises

Chapter One: Study Background

1.1 Introduction:

This research studies the calculative and control practices of company A in-depth as one of the largest companies in Saudi Arabia that had shown a great interest in supporting women prior to the issuance of Vision 2030; and compares these practices with those of other organisations to explore the best practices organisations can perform to serve SDG5 (gender equality) and the relevant goals in the Saudi Vision 2030. Since company A has been performing better practices even before the Vision 2030, it stands as a prototype for other companies to follow its steps. The researcher employs institutional logics as the theoretical framework to interpret the different responses of organisations regarding women's empowerment. These logics also explain how the boundaries shaping women's lives have changed as a result of the new governmental reforms and the organisation's role in this process.

This chapter is structured as follows: section 1.2 presents the study background, section 1.3 addresses the gaps in previous research, Section 1.4 looks at the motivations for the study and the unique Saudi Arabian context, Section 1.5 outlines the research aims and objectives, and Section 1.6 discusses the research questions. Section 1.7 covers the research methodology, and Section 1.8 details the contribution of the study to the extant body of research. Section 1.9 then summarises the structure of the thesis.

1.2 Study Background

Over the last few decades, a significant number of women have entered the global workforce, moving from traditional female occupations, into a variety of careers (Bolton and Muzio, 2008; Jacobs and Schain, 2009; Crompton and Lyonette, 2011).

Recent statistics in The World Bank show advanced levels of female participation in the workforce in developed countries in contrast to Gulf countries. The societal status of women in Middle Eastern societies is influenced by several factors, such as culture, religion and family structure (Al-Rasheed, 2013). However, these factors have created conflicts of interests, which have posed challenges to women wishing to enter into occupational fields. One example is the various degree of influence of the values of traditional Arabic culture, and the values of Islam (Al-Mzainī, 1988). Islam does not prohibit women from receiving an education and joining the workforce, if the work does not threaten the concepts of chastity and dignity (Hamdan, 2005; Jawad, 1998). The teachings of Islam and the Quran specify that women are not to be restricted to the home and to looking after their children (Global Connections: The Middle East, 2002). However, women face challenges in some Middle Eastern countries due to conservative interpretations of religion and deeply held cultural beliefs.

The experience of women in the workforce is also determined by their social status in society. For the majority of the population, societal norms in Middle Eastern regions are confined to traditional roles, but the basics of these dimensions are changing (Minguez, 2012). The family unit and family traditions are highly valued in Saudi Arabia (El-Sanabary, 1993; AlMunajjed, 2010), and in this regard, the Saudi Government is keen to implement strategies to improve conditions for women, but without threatening core social and religious values (El-Sanabary, 1993). This role of the government is argued to be part of its responsibility within a modern democracy, to use its powers for the protection of the lives, health and well-being of its citizens (Sian and Smyth, 2022).

The focus of this dissertation is female participation in the workforce in Saudi Arabia, a developing country that has recently adopted plans to achieve more sustainable development. For example, the Vision 2030 program aims to achieve more balanced growth and socio-economic development (Saudi Vision 2030, 2016). Indeed, the Vision focuses on social aspects, with a special regard for the role of women in society (Saudi Vision 2030, 2016).

Recently, the Saudi Government ended a decades-old ban on a woman's right to drive and changed some of its policies regarding women's activities in their everyday lives. One new policy was to appoint 20% of the highest government level board positions to women; previously there were no female employees in the higher levels of the Saudi Government 'Article Three' (The Shura Council, 2017). In June 2018, women were allowed to drive for the first time in the Kingdom's history (Naar, 2018) which has led to a lower reliance on hiring male drivers. The change in governmental legislations has also allowed more women to join the workforce and achieve career goals that will eventually lead to improvement to the Kingdom's economy. This is one part of the Kingdom's ambitious plans.

Additionally, Saudi Arabia has joined a global effort towards the achievement of sustainable development, by implementing the United Nations Sustainable Development Goals (SDGs) (Alshuwaikhat and Muhammed, 2017). The SDGs are seventeen universal goals intended to transform the world by 2030 (United Nations, 2015). The SDGs were designed for global sustainable development, but they allow individual countries to retain sovereignty over their wealth, natural resources and economic activities. In other words, countries have flexibility to apply suitable goals and targets to their own circumstances (United Nations, 2015). There are some similarities between the goals of the Saudi Vision 2030 and the SDGs (Saudi Arabian Ministry of Justice, 2020), including goals relating to women that are the focus of this study.

This research focuses on exploring how organisations can achieve the goals of the Vision that are consistent with SDG5 and which are contributing to changes in the traditional social roles of Saudi women in society. This topic fascinated the researcher, as being a Saudi female employee who has experienced the same circumstances, and inspired a decision to study the impact of Vision 2030 and SDG5 on Saudi women's lives through an accounting lens. The researcher's own personal experience allowed her to better understand the topic, to build an intimate atmosphere with the participants, and to obtain comprehensive responses from the interviewees including personal information. Obtaining the perspectives of female employees as significant stakeholders provide feedback of

the calculative and control practices employed to achieve SDG5 and Vision 2030. This feedback is argued to be necessary step that organisations should adapt for improvement, learning, and growth in regard to their sustainability practices (Raji, and Hassan, 2021).

1.3 Gaps in Research

This research covers various gaps in the literature as the following:

- Gender research now includes a wide range of issues and perspectives, but mainly focuses on a Western context (Anderson-Gough, F., Grey, C. and Robson, K. 2005; Carnegie and Walker, 2007). In the context of the UK, USA, Europe, and Australia the feminist movement has gained a powerful and well-entrenched position (Komori, 2008). Recognising this degree of development in Western context raises important questions about studying a non-Western context. In this regard, studying accounting and women experiences in non-Western context was mainly focused on interviewing female accountants to understand their experiences within the profession based on gendered accounting practices outlined by Kamla (2012), Alsallom (2015) and Komori (2008). For the purposes of the current research, interviews will be held with female employees working in a variety of sectors and professions, to gain an understanding of their experiences within the management control systems based on the calculative and control practices of their organisations. Furthermore, Komori (2007) addresses the role of accounting (the MCS) in shaping women's position in society. However, in her research Japanese women were already practising accounting inside their household; thus, they used the profession to build their feminine identity and enhance their political power. This means that they used accounting as a tool to enhance their positions in the society. In contrast, women in the Middle-East tend to have no experience of the accounting profession within their households. As such, this research is designed to fill this gap the literature. Previous research has comprised two dimensions: first, interviewing female

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accountants in order to understand their involvement in the profession, and second, interviewing women in the household setting to understand the role accounting plays in their household affairs. However, the current research contributes to this literature not by exploring women's experiences either within the house or at work, but by considering how these two different parts of women's lives have together been impacted by the management control systems of organisations.

- In 2015, the United Nations issued seventeen universal goals that aim to transform the world by 2030, including a gender equality goal (SDG5). There is a scarcity of non-Western context research in relation to the role of (MCS) in the pursuit and achievement of these goals (Bebbington and Unerman, 2018). Bebbington and Unerman (2018) draw attention to the attainment of these goals via the collaboration of different agents, such as governments, as well as the public and private sectors, civil society, and individuals. In this regard, (MCS) represented by calculative and control practices can play a critical role in assisting in the translation and adaptation of commitments at government-level included in the SDGs targets, into actions and accomplishments at an organisational level. Hence, this study sheds light on the role of calculative and control practices in this process, through the efforts of organisations, specifically to achieve gender equality and empower women. In this regard, the researcher as part of Saudi accounting academy could obtain opportunities to examine the role of organisational interventions that are relating to the SDGs, and are advancing the attainment of these goals.

- Furthermore, when the Saudi Vision 2030 was first announced in April 2016, it was considered a novel event in the Saudi context. After the publication of the new Vision, women perceived changes to the boundaries that shape their everyday lives. The Saudi Vision 2030 goals regarding women are compliant with SDG5, which is intended to be a universal sustainable goal. To the best of the researcher's knowledge, because of the novelty of the topic in the Saudi context and at a global level, it is possible to ascertain that limited research has so far been

conducted which examines the role of organisations that use calculative and control practices, to achieve the goals of the Saudi Vision which coincide with SDG5.

- Moreover, Saudi Arabia has special characteristics in relation to religion and culture which makes it difficult to apply research findings for other countries to the Saudi context. In this regard, this study is one of the first to use the institutional logics framework to interpret processes of change in boundaries in relation to women's positions in Saudi society, after the implementation of the new Vision.

- Furthermore, most of MCS research is concerned with the practices and performance of organisations as seen through the eyes of managers, and/or analysing an organisation's reports, which reflects the perspective of the organisations themselves. Therefore, the current study takes a different angle to evaluate the practices of organisations regarding their stakeholders. It uses the perspective of women as the main beneficiaries of organisations' calculative and control practices in order to achieve validity and reliability of the findings, and effectiveness for the implementation of SDG5 and the related goals of Vision 2030.

1.4 Motivation

Overlapping factors work together to construct a woman's position in society, including conservative interpretations of Islam and cultural norms (Elamin and Omair, 2010; Mobaraki and Söderfeldt, 2010). Although in recent times there has been a global increase in awareness of the importance of women's participation in the workforce, some men have fear of change, and widespread social customs continued to limit a woman's ability to participate (AlMunajjed, 2010). Saudi Arabia is a patriarchal society which mixes Islamic values and traditional cultural beliefs (Mobaraki and Söderfeldt, 2010; Al Lily, 2011). This situation explains the low proportion of women's participation in the workforce. All of these elements mean that the Saudi context is distinct in terms of its culture, customs, religion, and patriarchy, all of which contributes towards its unique context. This picture

helps us to understand the factors that construct gender definitions in Saudi society. Generally, MCS research does not usually consider such factors in this specific context. Therefore, considering and noticing these factors might help in better understanding the role of MCS in making and breaking the boundaries of women's lives. Research about the role of MCS in the construction of a woman's position in society has been undertaken in different countries, most of which have different issues that are not necessary applied in the Saudi context. Cultural considerations, and workplace institutionalised considerations such as dress code, women's spaces, segregation policy, and structured mobility all affect women's experiences in the workspace in Saudi Arabia, and are embedded in the control practices of organisations. Hence, it is a matter of importance to understand the impact of these issues on the lives of women inside and outside of the workplace in Saudi Arabia.

When the Saudi Government began to implement the goals of the Saudi Vision 2030, many decisions were made regarding the improvement of the country as a whole, with a special regard to women. The Vision 2030 aspires to develop a durable, flourishing and stable economy that renders limitless opportunities for all, empowers the private sector through opportunities for partnerships, ensures employment for citizens, and creates long-term prosperity (Saudi Vision 2030, 2016). Among these goals, one significant goal is empowering women and ensuring their effective participation in the workforce. In this regard, Saudi women are impacted by the new legislation, and changes made in the whole country. This new position has motivated the researcher to study this phenomenon from a MCS point of view. Therefore, this research is interested in exploring how changes in policies have so far affected women's lives, via conducting interviews with female employees. Additionally, as part of this PhD research, the researcher focuses specifically on Saudi organisations, to explore how they are involved in this process. In doing so, the researcher will provide counter accounts using the perspectives of the women whose lives have been impacted by the behaviour of organisations, via calculative and control practices for women. This approach will give policy makers more insight into the effectiveness of their new policies for improving the country, especially with

regard to the treatment of women. They can then improve current policies and develop new ones where necessary. In general, this research is an attempt to advance academic MCS in tracking the achievement of the SDGs.

1.5 Research Aims and Objectives

This study will shed light on the impact of the calculative and control practices of Saudi organisations for changing women's position in society from the perspective of women. The overall aim of this study is to explore how women's lives have changed after the implementation of the Saudi Vision 2030. This aim will be achieved by studying organisational behaviour that consists of calculative and control practices to achieve gender equality, which is a joint goal of the SDGs and the Saudi Vision 2030.

1.6 Research Questions

This research will explore the role of Saudi organisations in changing the position of women in Saudi society, as part of the recent novel development of the Saudi Vision 2030. There is a scarcity of studies that consider the role of Saudi companies in women's lives through their calculative and control practices, and this research will address the following three questions in order to fill research gaps:

1) What is the role of Saudi organisations in achieving the goals of Vision 2030 and SDG5 through their calculative/control practices (based on female employees' perspective)?

2) What changes have taken place to the boundaries of women's lives after the implementation of the Saudi Vision 2030?

3) As evidenced by the impact on women's lives, what are the drivers of the calculative and control practices of Saudi organisations?

1.7 Methodological Background

The current study uses a qualitative research approach in order to answer the research questions and achieve its aim. This approach helped the researcher obtain a deeper understanding of the beliefs of the interviewees and the circumstances surrounding them (Denzin and Lincoln, 2005). Since this topic is exploratory in nature, qualitative methods proved useful (Strauss and Corbin 1990). In this regard, the focus of qualitative research is to understand and explain social problems in order to help researchers to answer the questions of 'how' (Bryman and Bell, 2007).

Understanding the effectiveness of organisational efforts to empower women as a response to governmental reforms and SDG5 requires intensive attention to the behaviour and treatment women receive from their employers. It also requires examination of the norms and beliefs that might eventually reshape the boundaries of women's lives and their position in society. In this respect, the researcher has applied the social constructivism paradigm to engage with the topic under study. This allowed the researcher to gain a better understanding of the whole situation with regard to the changes happening in women's lives in Saudi Arabia. The study depends on the researcher's interpretation of phenomena following a social constructivism approach rather than testing hypotheses. This is more appropriate to the unique structured context of Saudi Arabia (Alessa, 2013).

To understand women's perspectives as counter accounts, and women as significant beneficiaries of the Vision 2030, this study conducted semi-structured interviews and a secondary data analysis. Twenty eight in-depth semi-structured interviews were conducted with female employees working in a variety of organisations, sectors and positions, to obtain a wide view of the effectiveness of governmental reforms and the responses of organisations towards the new Vision 2030. Sources of secondary data were obtained and analysed qualitatively, using thematic analysis (Braun and Clark, 2006, 2022) to understand the drivers that constructed the positions of women prior to the implementation of the

Vision 2030, and what current facilitators there are for changes. These drivers are explored using the theory of institutional logics.

Triangulation is used as an approach with qualitative research to achieve validity and reliability of the findings (Golafshani, 2003). Because this research depends on more than one source of data (interviews and secondary data documents, a comparison of these two sources, and linking them with the theoretical framework), triangulation is used to reconcile differences in using more than two sources of data, and to reduce weaknesses encountered with using a single method (Ramprogus, 2005). Within this process the researcher used silent and shadow accounts -as referred by (Dey, 2010, Gray, 1997 and Gibson et al. 2001) that can allow policy makers to obtain unofficial corporate accountability information- to perform a social audit in order to understand how institutional logic constructs the boundaries of women's lives. Hence, these 'counter accounts' provide a performance of accounting from the margins (Gray and Laughlin, 2012) and it is argued to be more engaged with civil society (Dey, 2010). This concept offers a greater number of and easier access to counter information that are publically available and easy for academic researchers to gather (Dey, 2010).

Since the present study is focused on how women's lives have been affected as a result of the Saudi Vision 2030, via the practices of Saudi organisations, the study performs a social audit of organisational behaviour based on responses given by female employees, as beneficiaries. Dey (2007) confirms that there is a gap between an organisation's performance and their reports. Thus, the current research illustrates society's checks on the policies and behaviour of Saudi companies in relation to the granting of new roles to women in general.

This study adopts an institutional logics framework (Meyer and Rowan, 1977; Zucker, 1977) to understand institutional behaviour and change as they mainly concerned with the interactions between institutions and people within organizational and social contexts (Greenwood, Oliver, Lawrence, and Meyer, 2008) (for more see Pan et al., 2019; Zhou, Gao and Zhao, 2017; Kaufman and Covaleski, 2019; Atkins, Solomon, Norton & Joseph, 2015; Albu N, Albu C, Apostol and Cho, 2021; Mahmood and Uddin, 2021; Safari, Castro and Steccolini, 2020;

and Siddiqui, Mehjabeen and Stapleton, 2021). The current study uses a combination of institutional logics namely: the logic of the state, company logic (institutional logic), efficiency logic, religious logic, and family logic. These institutional logics are applied in this study to help the researcher interpret the analysed data. Meyer and Rowan (1977) argue for the possibility of the existence of various and competing logics within an institutional environment, which explains variations in practices and behaviour (Atkins et al., 2015). The chosen logics helped in the interpretation of the data, especially in relation to the level of hybridity of these logics that can be understood as the existence of multiple institutional logics operating in a field at the same time and contradicting each other at different levels (Busco, Giovannoni & Riccaboni, 2017). In other words, in order to explain how multiple institutional logics operate in a field simultaneously, the researcher has analysed the interaction of these logics with each other; once a new logic emerges or changes its dominance status also might change.

1.8 Contribution of the Study

This study will contribute to MCS research by exploring the role of Saudi organisations in different sectors in achieving the goals of the Saudi Vision 2030, and goals that are consistent with the targets of SDG5, through their calculative and control practices in relation to women employees. The three main contributions of the current study are listed as follows:

First, as a **theoretical contribution**, this study uses institutional logics as a theoretical framework to provide an interpretation of the current changes taking place in Saudi society, seen from the perspective of the Saudi female employees who have been significantly affected by the implementation of the Vision 2030. Thus, this study makes the case that institutional logics can reinforce each other, reflecting a low level of hybridity. This contrasts with studies that use institutional logics to show the conflicts and contradictions between logics that are existed within the same field (see Contrafatto, Costa and Pesci, 2019;

Mahmood and Uddin, 2021; and Siddiqui, Mehjabeen and Stapleton, 2021). The situation in Saudi Arabia can provide evidence that, it is theoretically possible for hybridity to reinforces institutional logics, rather than resulting in a scenario where logics works against each other. Hence, this study covers several logics working across several fields to achieve the same goals (i.e., those stated within the Vision 2030 document).

Second, in terms of **empirical contribution**, this study compares the behaviour of a proactive company to the behaviour of other companies in relation to policies aimed at the treatment of female employees, to provide an analysis of the variety of calculative and control practices applied in a range of organisations. This study will explain the impact of performing calculative and control practices to empower women within their organisations, and to provide them with skills, training and support. This might encourage other organisations to instil real and positive changes within their organisational environments.

This is achieved by interviewing women to obtain their perspectives as a counter account. This works as a social audit of organisational implementation for meeting the expectations of the Saudi Government for their Vision 2030 and SDG5. Most research which studies the behaviour of organisations uses the voice of managers, or their reports and reporting practices (see Pan et al., 2019; Zhou, Gao and Zhao, 2017; Kaufman and Covaleski, 2019; Atkins et al., 2015; Albu N, Albu C, Apostol and Cho, 2021; Mahmood and Uddin, 2021; Safari, Castro and Steccolini, 2020; Siddiqui, Mehjabeen and Stapleton, 2021; and Contrafatto, Costa and Pesci, 2019). These studies provide perspectives based on annual reports, sustainability reports, CSR disclosure, environmental reporting, and financial corporate reporting, whereas the current study provides perspectives which engage more with management control systems. Hence, this current study looks at changes that are happening within organisations which reflect a management accounting perspective. In other words, reflecting the actual operations of businesses rather than just their reporting practices.

Once an organisation performs calculative and control practices (as part of management accounting) to respond to external pressures (for example, Vision

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2030) they are reforming their boundaries, and in doing so, they impact the lives of women as stakeholders, which eventually promotes a modification to the boundaries that shape women's lives. By tracking this process, the role of management accounting on women's lives becomes clear. The current research extends existing studies of the use of management accounting for sustainable development by focusing on the impact of applying SDG5 targets at an organisational level.

In doing so, the empirical contribution of this study concerns understanding the process of boundary making and breaking in women's lives, as a result of the practices of organisations, in their response to the Vision 2030 goals and SDG5 targets. This effort from organisations will reflect their contribution to women's empowerment and the improvement of their position in the society. The current study answeres the call of Bebbington and Unerman (2018), for further research to explore and enable the role of MCS in the pursuit of SDGs.

By conducting a social audit and comparing women's perspectives with other secondary data, including organisational reports, this study will, third, contribute to **policy and practice** by providing insight into the decisions of policy makers, and the effectiveness of their policies and legislations. It will provide an understanding of how their policies have been implemented in practices in light of the goals of the Saudi Vision 2030. This feedback will enable policymakers to make improvements to their policy implementation, in addition to helping them strengthen their accountability mechanisms if needed. Hence, interviewing women to obtain their perspectives can provide an indication of the effectiveness of the calculative and control practices used by organisations. In addition, the results can help the government through their regulations in enhancing the demand for assurance of companies' sustainability activities (Hassan, A., Elamer, A. A., Fletcher, M., & Sobhan, N. 2020) that, eventually can encourage companies to increase their commitment to sustainability (Cohen and Simnett, 2015) and increase their accountability towards stakeholders.

1.9 Thesis Structure

Overall, this study is structured to present nine chapters. The first chapter provides an introduction to the entire thesis, looking at gaps in research, the motivation for research, its aims, the research questions, research background, and the contribution of the research. The second chapter reviews two areas of research that relate to the current study. Firstly, it looks at the MCS research on the calculative and control practices of organisations, as well as studies relating to the role of CSR in achieving gender equality. Second, it reviews studies concerning the role of women in different societies. The third chapter is a context setting chapter, which illustrates the historical background of Saudi Arabia and the recent situation of change in the country. The fourth chapter presents the theoretical framework using the framework of institutional logics: namely, the logic of the state, company logic, efficiency logic, religious logic, and family logic. Finally, it offers an explanation of how these logics work together in the current research.

The fifth chapter presents the methodological approach and explain how the study will be conducted and it will look at initial secondary data as introduction to the following empirical chapters. The sixth chapter is the first empirical chapter, which analyses the interview data appertaining to the first research question about women's lives within the workplace. It will look at the calculative and control practices of Saudi organisations for achieving SDG5 and the related goals of Vision 2030. The seventh chapter is the second empirical chapter which analyses the second research question about women's lives outside of the workplace. The eighth chapter presents a discussion of the findings, including the researcher's interpretation of them, and a comparison of the findings with the existing research. Finally, a conclusion chapter is presented that summarises the work of the thesis.

Chapter Two: Literature Review

2.1 Introduction

This chapter will examine two main areas of research that relate to the current study. Firstly, it will look at MCS research that covers the calculative and control practices of organisations, and studies relating to the role of CSR in achieving gender equality. Secondly, it will examine studies about the role of women in different societies.

2.2 Boundary Making and Boundary Breaking

The current study is interested in changes that have happened to Saudi Arabian working women's lives, as well as changes to the boundary lines of the different agents in women's lives. Together, these factors engage with the new Vision 2030 and work to re-shape the behaviour of different actors in this scenario. In addition, the main drivers which have triggered changes to these boundaries will be considered. In this context, examining the idea of boundaries will provide a wider view of what has recently happened in Saudi society to the position of working women, after the implementation of the Vision 2030, and the response of organisations to this event.

Boundaries are defined in the Cambridge dictionary as, "the lines that mark the edge or limit of something". There is a relationship between boundaries and MCS. A study by Kartalis et al. (2016) examines the role of MCS in maintaining and creating organisational boundaries. Furthermore, a study by Shore and Nugent (2002) argues that there are different levels at which boundaries can be created, for example, at a personal, organisational, regulatory, and environmental level. Sometimes, calculative and control practices (the role of MCS) can have a

significant impact on changing boundaries, not only at an organisational level but, at a personal level as a consequence. Setting out and maintaining boundaries are essential to the existence of persons, organisations, and societies, because they help to identify and distinguish between things (Shore and Nugent, 2002). The dynamic nature of life comprises changes with the passing of time. As Heraclitus, the Greek philosopher said, "Change is the only constant in life." Shore and Nugent (2002) confirm the importance of the existence of difference, and communication from inside of and outside of boundaries in the lives of individuals, organisations, and societies. In this regard, it is important to find a balance in being open to the outside. Boundaries that are too open or too closed can have negative consequences to the identity and existence of things (Accounting Resources Centre, 2021). In addition, Hazgui and Gendron (2015) explain that, at an organisational level, boundaries are set, preserved, guarded and utilised according to various pressures at an organisational level. Basically, by setting, preserving, guarding and utilising boundaries, organisations engage in calculative and control practices. This idea is consistent with Shore and Nugent's (2002) argument which asserts that there are different levels at which boundaries are created.

Kartalis et al. (2016) confirms that the ability of actors to shift organisational boundaries depends on the power they have. Their study examines the role of MCS in maintaining and creating organisational boundaries. In this respect, MCS plays a significant role in the process that leads to a shift in boundaries (transformation) in the public sector as part of "capability for change" and "managing tensions" (Lapsley, 1999). More generally, Llewellyn (1994) explains how MCS is implicated in boundary setting and maintenance, by creating thresholds, binding structures, and shifting boundaries and tensions. Therefore, at an organisational level, MCS in the form of calculative and control practices, is basically involved in the process through which organisations preserve, guard and utilise their boundaries. A study by Hazgui and Gendron (2015) confirms that this process is at the heart of the nature of any organisation. This fact brings the importance of presenting the importance of the role of calculative and control

practices in innovation within the next section, which entails boundary making and breaking.

2.3 Overview of Calculative and Control Practices and Management Control Systems

The research examined for this current study relates to management control systems. In outlining his framework of management control systems, Otley (1999) explains that management control systems are able to, "provide information that is intended to be useful to managers in performing their jobs and to assist organisations in developing and maintaining viable patterns of behaviour (p. 364)". In this regard, in their attempt to develop and maintain viable patterns for progress, organisations are required to perform calculative and control practices. According to Otley's framework, management control systems, namely "performance management", as he calls it, are not limited to the measurement of performance, but, rather, they include the management of organisational performance (Otley, 2001). In this context, performance management is the umbrella under which a researcher can study the processes and practices of organisations, with a view to implementing strategic goals, and to adapt to any new circumstances that occur within the environment in which they operate (Ibid.). These goals are consistent with the aims of this current research, which studies how organisations are performing up to the expectations of the Saudi Government's requirements for the Vision 2030. The current research explores what are the calculative and control practices that have been used to implement strategic goals and to adapt to new circumstances.

A study by Ferreira and Otley (2009) extends the framework of performance management systems proposed by Otley (1999) in order to address the weaknesses of the aforementioned framework. One weakness that is relevant to the current study is that there is no explicit consideration of a mission or vision role in the framework, although Simons (1995) considers this a key element in an organisation's control processes. Therefore, the current study looks to

contribute, in order to extend the scope of research about management control systems, and addressing the role of Vision 2030 as issued by the Saudi Arabian Government.

In general, calculative practices can be defined as follows:

> "Techniques for calculating costs, identifying deviations from standards, producing budgets, and comparing these with the actual results attained, calculating rates of return for investments, setting transfer prices for intra-firm transactions, and much else" (Miller, 2001, p. 380).

In relation to an organisation's practices, this wide idea includes MCS, as part of its processes. As a starting point, Burchell, Clubb, Hopwood and Hughes (1980) argue that there are four ways through which MCS, as part of calculative practices, can play a constitutive role in the decision-making processes of organisations. The four ways are as follows:

> "(1) accounting as a tool of computation; (2) accounting control as a facilitator of learning; (3) accounting as an information system providing 'ammunition' to competing organisational fractions in budgeting and performance discussions; and (4) accounting as a post-hoc rationalisation of intuitively made decisions" (Mikes, 2009, p. 21).

The concept of calculative and control practices is wide and includes various dimensions. The next section will review different calculative practices and how they make an impact.

2.3.1 Different Roles of Calculative and Control Practices in MCS

Several studies have explored the role of accounting information systems in cases of financial crisis, such as Ezzamel and Bourn (1990), as well as cases when organisations look to apply strategic changes, such as Abernethy and Brownell (1999). Nevertheless, the MCS role as part of calculative practices has advanced through research to include wider dimensions, such as implementing new strategies to enhance sustainability (Brorström, 2021). In addition, a study by Mikes (2009) connects risk management, which is regarded as a recently

emerging practice, with calculative practices. His study suggests that calculative practices are relevant because they have a role to play in shaping managerial preferences in some management decision making practices, but they can be neglected. Other studies emphasize how MCS as a type of calculative practice performs like an engine that produces and develops knowledge. For example, MacKenzie (2006) explains the process by which calculative practices can contribute towards shaping markets.

Mackenzie (2006) and Davila (2005) regard MCS as providing background to innovation which allows innovation to be classed within the scope of strategy. In an expansion of this view, Revellino and Mouritsen (2015) explore the effective role of MCS in helping to change the world, rather than only describing it; the study explores the relationship between innovation and calculative practices, which is concluded as a dynamic relationship. According to the same study, calculative practices are engines which contribute to the process of shaping innovation, because the new knowledge produced by MCS helps to develop innovation. Once innovation is generated, it is subject to scrutiny, and then new experimentation, and new calculations inform people to develop further innovation. The study by Revellino and Mouritsen (2015) helps understanding the importance of exploring the mutual relationship of MCS and its organisational concerns, including innovation. The study concludes that accounting plays a role in organising the world continuously, as evidenced from innovation within the field of MCS.

According to Miller (1997), the dynamic and endogenous features of the development of calculative practices, work as an engine to develop new calculative practices. Furthermore, from a cultural perspective, calculative practices and the "performativity power of accounting" work to shape and construct social and cultural trends" (Jeacle and Miller, 2016: p. 3). These practices can be deployed within the cultural field, and act as a mediator between the variety of involved actors and agencies, which consequently leads to the promotion of popular perceptions in Government (Rentschler, Lee and Subramaniam, 2021). This supports the arguments of Hopwood (1983), who suggests that MCS has the ability to affect the cultural aspects of nations.

Studies about management control systems mostly engage with their role in controlling and enabling (Mundy, 2010), and focus on organisational settings where innovations are considered mainly relevant (Bisbe and Otley, 2004; Brown and Eisenhardt, 1997; Chapman, 1998; Davila, 2000; Davila et al., 2009a, 2009b; Ditillo, 2004; Hansen and Jönsson, 2005; Ittner and Kogut, 1995; Zirger and Maidaque, 1990; and Jørgensen and Messner, 2009 and 2010). A significant amount of the aforementioned research confirms the useful role of MCS in creating learning spaces which can help to reduce the complexity and ambiguity apparent in innovation (Bisbe and Malagueno, 2009; Bisbe and Otley, 2004; Davila, 2000; Abernethy and Brownell, 1997 and 1999; Rockness and Shields, 1984; and Mundy, 2010). Nevertheless, there is general agreement about the importance of further study which can provide greater understanding of the processes of inter-organisational decision making, and the implications of MCS in this process (Abernethy, Bouwens, and Van Lent, 2004; Anderson et al., 2015) and control practices (Anderson and Dekker, 2014; Anderson and Sedatole, 2003; Dekker, 2016). In this regard, studies by Anderson et al., (2015) and Dekker (2004) confirm the relevance of inter-organisational relationships and inter-organisational decision making to contemporary MCS research, especially in the context of several organisational settings, in addition to its relevance in the public sector.

Further research suggests that the extended responsibilities of MCS actors includes the suffering others rather than just a narrowly prescribed group of stakeholders (Taylor et al., 2014). A study conducted by Sargiacomo, Ianni and Everett (2014) supports this suggestion, and outlines the impact of calculative practices of a wider scope, outside of the workplace, and addresses the role of accounting and other associated calculative practices in cases of natural disaster relief (in particular, humanitarian disaster). Their study contributes to MCS research by arguing that accounting actors are obligated to respond to economic inequality and suffering; the study examines how obligations can be met in practice by MCS and its actors. The study by Sargiacomo, et.al (2014) suggests that the quick physical, mental and emotional involvement of MCS actors can help to develop and implement accounting systems, which later become

dominant in the field, and become tools to predict the costs of future disasters. Even though their study contributes to the current research, it is limited in its scope in relation to how MCS works in different contexts, and their interviews are only conducted with MCS actors.

There is a need for further research to shed light on why MCS evolves, and acts in a certain way in different cases. For example, research might focus on the stakeholders who are impacted the most by the practices of MCS, detailing the impact of these practices, rather than the processes by which these practices are performed. Hence, it is important to consider the contribution of MCS to an individual's wellbeing (Sayer, 2011). In doing so, the MCS focus is not limited to what people have, but rather to what they can do or be (Sargiacomo, et.al 2014).

In relation to how calculative practices relate to sustainability issues, much research points out the difficulties of the process of translating sustainability ambitions into calculative practices (Jørgensen and Messner, 2010; Lamberton, 2000; Marcuccio amd Steccolini, 2005). Indeed, Miller (2001, p. 16) argues that calculative practices in MCS, "are always intrinsically linked to a particular strategic or programmatic ambition". He Further argues in favour of the importance of analysing calculative practices as "technologies of government" (Rose and Miller, 1992: p. 183) through which governments can articulate and operate their programmes. In this regard, Hansen and Mouritsen (2005) and Busco and Quattrone (2015), claim that calculative practices have an active but varied role to play in strategic processes. Other research notes how calculative practices can boost processes of strategizing among organisational actors (Cuganesan et al., 2012; Denis et al., 2006; Jørgensen and Messner, 2010). For example, Argento, Dobija and Grossi (2020) include mission statements as a type of calculative practice. Organisations have their own mission statements, vision statements, and policies etc, which are aligned with different calculative and control practices.

Control practices reveal how organisations try to modify their behaviour, operations, policies, and practices as a result of pressures placed on them (Sandelin, 2008). Hence, control practices can reflect the responses of different

agents to the pressures of governments, other organisations, and individuals. The reflexivity between calculative practices and control practices works as a plan, and results in respective responses.

On the other hand, some of the management control systems (MCS research reveals conflicting results about the useful role of calculative practices and MCS for implementing new strategies, especially in its role in promoting dialogue and resolving conflict (Ahrens and Chapman, 2007; Jørgensen and Messner, 2010). A study by Begkos et al. (2019) shows that calculative practices might work to promote the avoidance of negotiation processes, and a resistance to the implementation of certain strategies. This result is consistent with a study undertaken by Denis et al. (2006) which argues that trusting numbers may cause a deprivation of agency in actors. Furthermore, Jørgensen and Messner (2010), argues that "accounting information was selectively enacted to amend the evaluation of these rationalities (p. 202)".

Nevertheless, the existence of the negative exploitation of certain objectives or resources does not necessarily undermine the effectiveness of these processes in general. In this regard, Dumay and Rooney (2016) suggest that a conflict often exists between numbers and narratives within organisations, but these conflicts can co-exist over time with no necessity to resolve them. Hence, the nature of this conflict might be part of the progress of processes in general. This argument is suggested by Brorström (2021), in that, throughout the different stages of strategy and, implementation, calculative practices can perform various roles. This involves negotiating values at the initial stage, but at a later stage, calculative practices might become a hindrance to negotiations (Brorström, 2021).

Some research claims that previous studies have neglected the role of sustainability practices in the context of public organisation services (Bansal and DesJardine, 2014; Guthrie et al., 2010; and Mazzara et al., 2010). However, other research argues that accounting and accountability can perform a significant role in advancing sustainability implementation in the context of public services (Ball and Bebbington, 2008). In contrast, the lack of accountability is argued to cause the low proportion of sustainability initiatives (Raji and Hassan, 2021). Several

studies also confirm that calculative and control practices in MCS can be used as a tool of state and policy (Wickramasinghe, 2013, Jayasinghe and Wickramasinghe, 2011, Uddin and Hopper, 2001, and Wimalasinghe and Gooneratne, 2019).

According to the research discussed above, calculative and control practices, including management control systems, can have a wide ranging impact. However, to the best of the researcher's knowledge, none of the above studies cover the impact of calculative and control practices on changes to women's position in society, from the perspective of women themselves.

2.3.2 The role of CSR (as Part of an Organisation's Calculative Practices) in Empowering Women and Achieving Gender equality, as One of the SDGs.

Increasingly, stakeholders are gaining awareness about their rights, and corporations have been forced to go beyond their conventional role of maximising profits, and contribute to society and the environment (Jatana and Crowther, 2007). In this regard, a definition of CSR that the researcher finds to be relevant to the current study is outlined by Lea (2002) as:

> "CSR is about businesses and other organizations going beyond the 2002 legal obligations to manage the impact they have on the environment and society. In particular, this could include how organizations interact with their employees, suppliers, customers and the communities in which they operate, as well as the extent they attempt to protect the environment (p.10)".

The practices of CSR are a tool in this process and can lead to the development of society. Regarding social aspects, by using calculative practices and CSR practices, corporations can provide different initiatives to support education, training, female empowerment, poverty alleviation, and human rights. Most of these practices are central elements of the UN's Sustainable Development Goals (SDGs). For example, in a study that links CSR practices to achieving SDGs, Uduji, Okolo-Obasi, and Asongu (2020) note the positive role of CSR interventions in developing and supporting female education in Nigeria; the study shows that women depended on the practices of CSR in multinational oil companies, so that

they could gain access to higher education. Allowing women access to education can have a positive and direct impact on gender equality, which impacts the feasibility of the other sixteen SDG goals. The right to education for all is strongly linked to gender equality. To achieve this, women and men should be empowered equally within the education process, and in gaining equal access to education, and in completing the education cycle (African Development Report, 2015; Nimer, 2018; Russell, 2016; and Singh, Bloom and Brodish 2015).

Jatana and Crowther (2007) argue that CSR plays a vital role in India for achieving female empowerment. Female empowerment is the process that transforms unequal power between men and women, and supports women to achieve equality with men (Ibid). The authors go further to suggest specific measures for the empowerment of women, including: education, capacity building and skill development, participation development processes, and granting autonomy. These aspects are vital to the empowerment and development of individuals, including women, and consequently, to society as a whole (Papen, 2001). Educating women is a necessary step towards achieving empowerment (Qizilbash, 2005). This is in tune with Gandhi's assertion that, "educating a man is educating a man as an individual, while educating a woman is educating a family". This statement emphasises the importance of educating women, as the backbone of improving society, starting with the family. When women are educated, their opportunity for getting jobs and for obtaining empowerment also increases. Thus, their role in improving society increases. Their role in raising a family will not be abandoned but, enhanced.

Grosser (2009) believes that companies have recently put more effort into applying gender equality measures by using CSR practices. Importantly, the idea that, "gender is thoroughly interwoven with environmental destruction and deepening poverty" as noted by Marshall (2007, p. 168) has been acknowledged in CSR research (Grosser, 2009). Grosser (2009) claims that CSR can be used as an instrument for helping to achieve the European Union's sustainability strategy with special regard to gender equality. The EU defines gender equality as follows:

"An equal visibility, empowerment and participation of both sexes in all spheres of public and private life . . . [it] is not synonymous with sameness, with establishing men, their lifestyle and conditions as the norm ... [it] means accepting and valuing equally the differences between women and men and the diverse roles they play in society (Council of Europe, 2004, p. 7–8)".

A study by Grosser and Moon (2005) investigates the role of CSR in contributing to gender equality by using a gender mainstreaming framework. This study suggests initiatives for promoting gender equality, but the measures proposed are limited and optional. In another study, Grosser and Moon (2008) investigate the role of UK best-practice companies in reporting workplace gender equality information. The study concludes that there was an improvement in reporting practices regarding gender equality in the workplace; however, these improvements are considered unique and non-comparable. These results are consistent with those in Solomon and Lewis's (2002) study, which concludes that the absence of legal requirements, a low demand for such information, and a fear of competition, comprise key elements which work to maintain insufficient voluntary disclosure. Nevertheless, studies about how CSR reporting practices can contribute to women's empowerment have been undertaken (e.g. Jatana and Crowther, 2007; Grosser, 2009; Grosser and Moon, 2005, and Grosser and Moon, 2008).

Nevertheless, the current research is not limited to CSR and reports, but rather goes beyond these to include all the practices performed by organisations to promote gender equality and women's empowerment. In Saudi Arabia, the Government has sought to remove the challenges that prevent women from attaining career development. This approach might work to overcome previous challenges faced relating to inadequate voluntary disclosure. The Saudi Government is keen to develop society as a whole, including opportunities for women via the implementation of the Vision 2030. This endeavour might encourage more companies to improve their social performance, in order to receive incentive rewards. In relation to achieving the UN's SDGs, which includes gender equality as SDG5, a study by Bebbington and Unerman (2018) explores

the role of academic accounting in pursuit of these goals, providing suggestions for further research in the field of academic accounting, in order to specifically respond to the SDGs and their implementation.

2.4 The Engagement of MCS Research with Gender Issues

2.4.1 Women's Social Status Based on How Society Genders Women

Before going further, it is important to distinguish between gender and sex. Sex relates to the biological differences between males and females, while, in the context of this current study, gender is defined as a social and cultural construction relating to ideas of masculinity and femininity (Oakley, 1985). Thus, gender is determined by society's ideas about and definitions of the meaning of being male or female (Haynes, 2013b).

In the field of MCS, the majority of research about women focuses on the status of women as they have been historically exposed to discrimination and oppression, in comparison with men, mainly due to the balance of power being held by men in patriarchal societies (Haynes, 2008a and Haynes, 2017). Debates about gender arise from historic conditions and socio-cultural aspects; gender is a perception of how men and women function in the social world (Alvesson and Due Billing, 1997). Haynes (2013a) supports this assertion, suggesting that societal definitions internationally offer a meaning of gender. However, much of this research focuses on the female gender, mainly because, historically, women have been discriminated against. Haynes (2007a), Haynes (2008b), Kirkham (1997) and Whiting and Wright (2001) argue that, in the field of MCS itself, women have also faced discrimination.

The role of women in society, and the gendered role of women in different fields of work are issues still fiercely debated by feminists in many countries. The thinking of Western feminism has centred on the idea of intersectionality, which, according to Shields (2008, p. 3), is based upon, "mutually constitutive relations among the social identities". Walker (2003, p. 991) states that, "the attempt to

understand intersectionality is, in fact, an effort to see things from the worldview of others and not simply from our own unique standpoints". This approach looks at the way in which social categories, such as class or gender, are interconnected.

McCall (2005) argues that the approach of intersectionality has significantly contributed to Western feminist theory and an understanding of gender. Feminist theory challenges conventional definitions of gender in society. Shields (2008) points out that the concept of intersectionality debates the role and experiences of gender in society, which is determined by the beliefs held about gender in society. The study by Shields (2008) argues that a woman's social status determines the sort of treatment she receives in society. In this scenario, general ideas held in society play a vital role in her treatment, including in a professional capacity.

Just as the world has moved from a pre-industrial phase to a more technologically oriented phase, the role of women in society has likewise gradually changed. The pre-industrial phase was characterised by agricultural practices, and in this labour scenario, the role of women was confined and determined by shifting cultivation (Giuliano, 2015). At this time, many societies segregated women, and traditional roles assigned to women depended on how the division of labour operated in a particular society. Giuliano (2015) argues that, in addition to the division of labour, the cultural values and beliefs promoted by a society worked to cement the roles of women. This argument is supported by Blackstone (2003) who argues that gender roles in a society originate from the different expectations that societies, groups and individuals have, based on societal beliefs and values about gender. Roosh (2013) believes that modern Muslim societies still follow traditional ideas about gender roles, which deem that the man is responsible for providing for the family, and the woman has a duty to take care of the home and raise the family. In this scenario, a woman is forced to surrender to the man's power.

Roosh (2013) further argues that the character of women in any given society is determined by the choices given to women, and the traditional roles that they still play. Also, the more stringent these two factors are, then the more likely it is

that feminism emerges to challenge the traditional roles of women. Roosh (2013) goes on to argue that feminists are challenging the role of woman as the caretaker of the family. As a result of these challenges, the role of women is being redefined, and women are entering the workforce in greater numbers. The current study focuses on how the traditional role of women in Saudi Arabian society is being redefined based on the implementation of the new Vision 2030 in Saudi Arabia.

2.4.2 The Accountancy Profession and Gender

It is argued that practices in the accountancy profession work to perpetuate gender inequality. Nonetheless, this profession has a vital role to play in promoting gender equality with a wider role to involve with policies and politics, and does not have to be restricted to the role of merely regulating systems of accounting and reporting (Haynes, 2017). Change is evidenced by the increasing number of women entering the profession in recent decades. In this respect, there has been a variety in the extent to which accounting is reflecting the shift in gender demographics of society and it's role in shaping the society, which is the main concern of the current study. Llewellyn and Walker (2000) focus on household accounting as an activity by exploring the impact of accounting and accountability on the interfaces between gender, the home, and the economy. Their study analyses instructional texts on financial management in the home and concludes that accounting and accountability practices are deeply implicated in gender relations. This confirms the involvement of accounting practices in determining women's positions in society.

Recent research has provided insights into how the profession of accounting and the careers of women have progressed historically. The gendered nature of the accounting profession, and a feminist critique of the accountancy, is discussed in Haynes (2017). Haynes (2017) argues that, over the years, the role of women working in the accountancy profession has progressed yet inequalities still remain. While there is now a greater inclusion of women working in this field,

developed and developing countries are still witnessing gender-related issues that need to be addressed.

Research into the accountancy profession has studied accounting and gender from different angles. In this context, accountancy is viewed as both a gendering tool and a gendered tool (Carmona and Ezzamel, 2016; Haynes, 2017). According to Haynes (2017) accountancy becomes a gendering tool as soon as gender divisions are introduced into the workplace. For instance, this happens when the treatment of men and women in the workplace is based on measurements which differentiate between them, including performance and reward systems. On the other hand, accountancy becomes a gendered tool in the way that sanctions the divisions of roles in a certain society (based on cultural norms). In this case, treatment based on gender (biological nature) can become embedded in vocabulary, measures and images of accounting (Haynes, 2017; Kamla, 2012). Therefore, accounting technologies are important factors in constructing gendered identity. For instance, the demarcation of different working spaces and positional status leads to the creation of divisions of different levels of employees, and the highest positions are usually occupied by men rather than women (Sorenson, 1984).

When viewing the field of accountancy as a gendered institution, it is essential to consider two issues. The first focuses on the accounting profession from the viewpoint of society, and how the profession operates within society. The second deals with how the profession shapes the role of societal norms. This view is supported by Hines (1988) who argues the profession shapes reality, as well as reflecting it. This means that the accountancy profession largely represents society and how society looks at the role of women. If society views women as home-makers, who must play a submissive and dependent role in comparison to the provider, then the lucrative accounting profession will be moulded as a masculine profession. Various studies (e.g. Broadbent and Kirkham, 2008; Dambrin and Lambert, 2012) have identified that, despite the fact that more women are entering the field of accountancy now, the professional hierarchies of accounting remain gendered, and men fill the top positions. This predicament continues, despite the fact that a number of accountancy firms have developed

targeted policies that support the role of women. In this context, two main factors relate to gender. The first is discrimination against women in this profession, and the second is how the accountancy profession can improve women's position in society. Within the first dimension, the motivation of research is, "to make visible inequality and work towards achieving equality between male and female accountants" (Gallhofer, 1998, p. 357). A large portion of studies suggest that because of ideas about gender, women continue to face discrimination (e.g. Haynes, 2007a; Haynes, 2008b; Kirkham, 1997; and Whiting and Wright, 2001). Within the second dimension, which encompasses the focus of this study, the role of calculative/control practices in achieving gender equality and improving women's position in society is considered.

Historically, women have been excluded from the profession of accounting for many reasons, including being unqualified, having limited professional skills, and having a limited ability to gain forms of capital (Haynes, 2017). However, the World War I was the starting point of the change as women also experienced the war by being forced to adopt new beliefs, lives and even identities (Goldman, 1993). Moreover, during World War II, a shortage of male labour led to an increase in the need for women's participation in the workforce, which meant they had to occupy some previously male-dominated positions (such as accountants). This contributed towards a change in attitudes which deemed that women were not suitable to work in the accounting profession (Ikin, Johns, & Hayes, 2012).

The above discussed research reveals a thriving debate in relation to women's presence in the field of accountancy. However, a study by Kim (2004) explains that little attention has been paid to how ethnic minority women have been affected by the both racism and sexism in the profession. Kim's research is supported by evidence that ethnic minority women face barriers to success in the accountancy profession mainly because of a confluence of ethnic discrimination and gender discrimination. The author confirms the role of stereotypes in sustaining gender inequality by presenting the results of research undertaken among female Chinese accountants in New Zealand. These women were placed at the bottom of power structures due to their being ethnic minority

women. Kim (2004) argues that negative social stereotyping and internal politics are strategies used to exclude ethnic minorities. This result is in line with the findings of Dambrin and Lambert's (2012) who suggest that women in particular will continue to face gender inequality until stereotypes are challenged.

A study by Kornberger, Carter, and Ross-Smith (2010) (which extends the work of Anderson-Gough, Grey, and Robson (2005) and Anderson-Gough, Grey, and Robson (2001)) explains that even when there is serious commitment at top-management level to changing gendered practices, this often does not succeed. The same study concludes that even after significant public commitments made by the Big Four and other accountancy firms to achieve greater gender equality, women still struggle to maintain positions, especially at higher levels. This conclusion is in line with the results of a study by Acker (2000), which notes the challenges faced in trying to achieve organisational change in attitudes about gender. Nevertheless, the current study looks to add to this body of research by examining the commitments of Saudi organisations, including top management practices, which might have changed the treatment of female employees, from the perspective of female employees as the main beneficiary from the Vision 2030.

2.5 Women's Participation in the field of Accountancy and in the Workforce throughout time.

2.5.1. A Historical View of Women in the Accountancy Profession in Different Societies.

Throughout history, women have struggled to gain admission to the accountancy profession (Lehman, 1992), even when the profession expanded in the early 1900s (Haynes, 2017). Historically, accounting has been perceived as a masculine practice (Lehman, 1992; Kirkham, 1992; and Larson, 1977). According to Haynes (2017), most research about gender and accounting has been based on the Anglo-Saxon (US/UK) social context, where most of the formalised professions have developed. In the later half of the 20th century, women were allowed to

enter the profession, but at first their roles were restricted to book-keeping and clerical functions in the UK and US (Kirkham & Loft, 1993).

In Australia in the late 19th and early 20th centuries, a campaign was launched by women to gain access to the accountancy profession. At that time women lived in a society that perceived them as having neither the nature nor the intelligence to enter the business world, and men worried that their rights would be compromised if women were allowed to join the professional workforce (Cooper, 2010). During the same era, in England and Wales, women were campaigning to gain admission to the profession as part of a fight for equal rights with men (Walker, 2011). However, there was resistance among the professional elite, and men used legalistic tactics to challenge the admission of women. Eventually, female admission was acknowledged in the public arena, but in practice the profession remained under patriarchal control (Walker, 2011).

In spite of the historical exclusion of women from joining the profession of accountancy, some women were allowed to occupy male-dominated positions, and they gained the chance to prove themselves, and to change general attitudes about women being inappropriate for professions of work. This was mainly due to a shortage of male accountants during World War I and II (Ikin, Johns and Hayes, 2012; Goldman, 1993).

Historically, some places in the world have considered accountancy to be a feminine job. Poland is one such example (Czarniawska, 2008). However, despite this belief, Czarniawska (2008) argues that in other parts of the Western world, the stereotypical role of women has not been challenged. Maupin and Lehman (1994) argue that female dominated professions are usually the lower paid in society. This is because, in many parts of the Western world, any job or profession that becomes female dominated often loses its status. Kirkham (1994) cites the case of clerical jobs in Western countries, which are classed as low status and feminine jobs, even though many are skilled. Similarly, this phenomenon is noted among flight stewards (Mills, 2006) and clerks (Kirkham, 1994) in many western countries, and with physiotherapists in Sweden (Ottosson, 2005).

The Anglo-Saxon view of accountancy is that it is a prestigious job. Czarniawska (2008) argues that if the Anglo-Saxon model was replicated in Poland, then the profession would be divided into finance, which would consist of jobs given to men, and accounting, which would be the jobs given to women. Then the role women would play, would essentially be that of the bookkeeping. Thane (1992) finds similar results in Britain, arguing that where women are allowed to dominate professions, then the profession begins to lose its status and remunerative value. In the face of this, Czarniawska (2008) suggests that the only way to change the situation is by changes being made to the socialisation of children, and how children are taught about gender roles, including teaching about how women can help shape societies in the future. Davies (1989), an earlier contributor to the debate, identifies that if the traditional roles of women and men are challenged in the earlier stages of a person's life, then belief in the lower status of women will be eradicated. Once this occurs, the profession of accountancy will make adjustments itself.

In the context of non-western countries, there is a paucity of research about women working in the field of accountancy. Nevertheless, Komori (2007 and 2008) reveals that Japanese women have made successful inroads using the accountancy profession to improve their status in society. Komori (2007) explores the relationship between Japanese women working in the field of accounting across five historical periods, finding that in Japanese society, the profession has played a major role in enhancing the status of women, improving their political power and helping to build feminine identity. In addition, Komori (2008) reveals that women accounting professionals have succeeded in applying a unique feminine approach in their day-to-day work, which has helped them to bring changes to accounting practices which are in line with current trends of globalisation in the accountancy field. This has led to extended opportunities for women. In this regard, accounting has a vital role to play in improving women's status in society (Komori, 2007, 2008; Llewellyn and Walker, 2000).

Apart from Japan, in non-western countries, there is a scarcity of studies about women in accounting, as stated by (Haynes, 2017). This might be because of the late entrance of women in to the profession in these countries. In the Middle

Eastern context, Alsalloom (2015) provides an example of the situation of women accountants working in the Big Four accounting firms in Saudi Arabia, where the relationship between gender, religion and culture significantly influences the practices of accounting and auditing. She states that women still face some challenges in joining the profession and gaining access to professional practices, in spite of a growing interest in empowering women in society. However, she confirms that after the entrance of women into the profession, some changes have been made to work practices. These include segregated work spaces and limited audit assignments which contributed to the domination of males in the profession. She believes that this problem is rooted in conservative interpretations of religion and local socio-cultural traditions. Nevertheless, she concludes that women have "the desire for change", and this is a key factor in the process of change.

Furthermore, in the context of Syria, Kamla (2012, 2014) explains that Syrian women face discrimination and difficulties in the profession of accounting due to class alienation, tradition and economic difficulties, which work to sustain the marginalisation of women in society, particularly in the accountancy profession.

The aforementioned studies have discussed how, even in developed parts of the world, women face discrimination at work. It is, therefore, not surprising that women in developing countries still face such discriminatory behaviour.

Although studies have been undertaken that address the discrimination of women in the accountancy profession, and about how women use accounting to improve their lives, there is a gap in current research about how companies perform calculative practices to improve women's situation in society and aim to achieve gender equality (SDG5) as part of the UN and the compliant goals of specific countries, such as the goals of Saudi Vision 2030.

2.5.2 Women's Participation in the Workforce in General

The above cited research mainly discusses the experiences of women in the accountancy profession. However, the general experience of women in the

workforce should also be discussed in the context of the current research. Zimmer (1988) uses the term of "tokenism" to explain the experience that women generally have in the workplace. Tokenism refers to the occupational experience a woman faces and the behavioural response she gives, when she fills a place that has traditionally been filled by men. It has been suggested that the difficulties women face can be overcome by reducing male skewness in workforce and increasing female employment. Hence, it is not merely an issue with the profession of accounting, but it is a general trend where women are filling up roles that have been traditionally available only to men in an organisation. Boccia (2016) explores the different characteristics women and men demonstrate at work, which leads to the differential treatment of women in the workforce. For example, many have debated that the gendered wage gap, whereby women receive less in wages compared to men in some countries.

In many countries women are still required to fulfil the traditional role of looking after the family, and require more absence from work, due to maternity leave. This situation can mean that women work fewer hours than men and earn less (Boccia, 2016). This is however not the case in developed countries any more. This dynamic is changing because there are different policies discussed and applied widely in many in European Union countries that are proved to increase women's participation in the labour market such as parental leave and child care (Haas, 2003). Parental leave means that both mothers and fathers are able to take break from work and enjoy time off to take care of their young children; whereas the childcare is usually provided by governments for working parents' children from age 0-6 to facilitate work-family reconciliation (Kamerman, 2000). Therefore, parental leave is now offered to male employees, so that they can support their partners when their children are born.

Markle (2013) explores the challenges faced by women in the Middle East due to societal gender norms, confirming that culture, religion and family structure play a major role in determining the role of women, and this has meant that women have previously been prevented from entering the workforce widely in some Middle Eastern countries. This view is consistent with Moghadam (2005), who states that, in oil-rich countries, women are educated, but the intention behind

their education is not to find a job, but to find a suitable husband. Women face challenges in these countries due to conservative interpretations of religion and cultural beliefs (Al-rasheed, 2013). For example, Minguez (2012) reveals that Iranian women are expected to perform the role of caretaker within the family, and not provider. It has been argued that, because these countries are Islamic, then Islam is the cause of gender inequality. However, the teachings of Islam and the Quran specify that women are not to be restricted to the home and looking after the children (Global Connections: The Middle East, 2002; Khan, 1996). As previously discussed, the experience of women in the workforce has traditionally been determined by their role in society. Societal norms in Middle Eastern regions are confined to traditional roles, but, in now the basics and dimensions of this dynamic are changing (Minguez, 2012).

2.5.3 The Impact of Empowering Women

Many researchers have studied the effects of female empowerment on society as a whole (e.g. Chaturvedi, Singh & Rai, 2016). Educating women is considered to be a vital factor in reducing gender inequality. Both educating and employing women contributes to a better society, and enhances the health of people in society (World Bank, 1993). According to the 2011 census in India, areas with a higher percentage of educated women show better health indicators than areas with a lower percentage of educated women. A study by the World Bank (Schrader-King, 2022) also supports this argument, and confirms that women's education leads to lower poverty rates, which consequently provide better health indicators. Mridula (1998) further adds that educating women will contribute to better family conditions, such as reducing the size of the family, more focus on children's health, education and character, a higher participation of women in the workforce, and greater income per capita. Finally, Chaturvedi, et al. (2016), concludes that progress in educating and employing women, as well as shifting societal attitudes towards women, will enhance their empowerment.

As a result of empowering women, organisations could also benefit from treating women as a resource and invest in their training, education and wellbeing. For

example, the inclusion of more women on boards of directors can mitigate risk-taking excessiveness, reduce the impact of aggressive tax policies, and cause improvement in companies' sustainability practices, reputation and the quality of earnings. Such outcomes are considered desirable for most organisations, especially in the aftermath of the global COVID pandemic, in an environment where the pressure to remain viable is paramount. According to *The Guardian* (Inman, 2021), during 2020 in one month, more than 1,400 firms announced bankruptcies due to COVID-19. Hence, in times many businesses have gone bankruptcies organisations need to preserve their compatible position in the market by focussing on factors such as gender equality.

2.6 Conclusion

This chapter has presented a review of previous research relating to the two main areas relevant to the current study. Firstly, it provided an introduction to the notion of boundary making and breaking to understand how the boundaries of women's lives have changed. Then, it linked this notion to MCS to understand how the later has a role in maintaining and creating boundaries at different levels. Then, it presented how the literature confirms the ability of calculative and control practices -as a wider dimension of MCS- in responding to any new circumstances in the field that organisations are operating with. This is to understand how Saudi organisations are responding to the new vision and SDG5. As part of the calculative practices of organisations this chapter presented the role of CSR in empowering women and achieving SDG5. The second part of this chapter presented the literature that illustrated the roles assigned to and status of women in different societies throughout history. Within these two dimensions of the literature the researcher can compare the research findings with the arguments of other research in different contexts.

Chapter Three: Setting the Context

3.1 Introduction

The current study focuses on women's experiences in Saudi Arabian society after the implementation of the Vision 2030. In this respect, it is important to provide some context for the way society operates in Saudi Arabia, and the position of women in that society. Therefore, this chapter will present an overview of the Saudi Arabian social setting, including, particularly, its demographic background, and its religious and socio-cultural environment, together with a review of the position of Saudi women within this context.

3.2 The Historical Background of Saudi Arabia

3.2.1 Overview of the Kingdom's History

It is possible to trace the roots of Saudi Arabia back to the ancient civilisations of the Arabian Peninsula. This Peninsula has played a significant part in history over the centuries, as an ancient commercial centre. Based on its location, it was the crossroads of important civilisations that developed around the Nile River Valley and Mesopotamia (Hitti, 2002). Trade was essential to the development of this area, and, in this respect, the historic populations of the Arabian Peninsula were mostly unaffected by political turmoil caused by the dominant powers of the ancient world, such as Rome and Babylon (ibid.). The main reason for this was because the Arabian Peninsula was protected by a widely spread desert, which served as a natural barrier defence from any powerful neighbours (The Embassy of the Kingdom of Saudi Arabia Washington DC, no date).

In 610, the Prophet Mohammed received a message from God through the Angel Gabriel, then in 622 he travelled with his companions from Mecca, to Medina, which became known as the second most important city of Islam (Nagibabadi,

Mubarakfuri and Abdullah, 2001). The date of this migration (or Hijrah) has become the main reference point of the Islamic calendar. The Arabian Peninsula is now known as the birthplace of Islam, and is the Qibla[1] (geographical direction) to which all Muslims kneel down in prayer. The religion of Islam took approximately one hundred years to spread, eventually reaching Spain and parts of India and China, thus creating the Islamic empire (ibid.). About five hundred years later, the Islamic empire broke up into smaller Muslim kingdoms, and since then, the Peninsula has gradually become more isolated, even though many pilgrims continue to flock to Mecca and Medina.

In 1932, King Abdulaziz Al-Saud unified the Kingdom of Saudi Arabia under a system of absolute monarchy, whereby all decisions are made by the Ruler by decree, and are referred to the King directly (The Embassy of the Kingdom of Saudi Arabia Washington DC, 1992). This King and his sons turned the Kingdom from a desert nation into a modern state which soon became an important player on the international stage (ibid.). Salman bin Abdul-Aziz Al-Saud is the contemporary ruler of the Kingdom of Saudi Arabia, and the seventh monarch. He ascended in 2015 following the death of his brother King Abdullah. His son Mohammad bin Salman Al-Saud serves as the Deputy Crown Prince (ibid.).

Saudi Arabia is the largest country in the Middle East and the second largest country amongst the Arab countries (Ansari, 2017). It encompasses the largest share of the Arabian Peninsula, covering an area of approximately 2,150,000 km^2 (Al-Dosary, 2017), and has a population of 34.81 million, comprising 14.68 million females, which amounts to 42% of the population (according to World Bank data, 2020). Islam has been the official religion of the country since its foundation and has played a significant role in constructing Saudi society; it

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[1] Qibla is the official geographical direction in which all Muslims must kneel in prayer, looking towards the Kaaba in the Holy Mosque of Mecca; as Allah says, "so We shall surely turn you [Prophet Mohammed] to a Qibla which you shall like; turn then your face towards the Sacred Mosque, and wherever you are, turn your face towards it (2:144)".

serves as basis for government policies and functionality. The Holy Qur'an[2] is the primary source of legislation for Sharia Law, and was written in the Arabic language. However, it has different implications and ramifications for different Arab Muslim societies, in terms of both individual and collective identity, and daily activities. Nonetheless, Arabs feel a strong sense of attachment to the Islamic religion, mainly because Arab societies have been Muslim for over fourteen centuries, irrespective of varying levels of commitment and adherence to the religion over time.

In the case of Saudi Arabia, the Qur'an is considered the primary source of the constitution and law, and all official legislation. This means that the decisions and actions of the Saudi Government must be Sharia compliant. The Qur'an provides guidelines for individual and collective behaviour which covers all aspects of social and community life. Ochsenwald (1981, p. 274) explains that, "In Saudi Arabia, from its inception, Islam has been the omnipresent and dominant factor in public life". Furthermore, Denman and Hilal (2011, p. 204) confirm that, "the Islamic religion is considered as much a part of the Saudi identity as the country's longstanding history as part of the greater Arab Peninsula". Therefore, Islam, as the official religion in the country, controls all civil, cultural, economic, legal, political, and social aspects of Saudi Arabian life (Mellahi, 2007).

In Saudi Arabia, the Council of Ministers is the official institution through which the King rules the country. Each ministry has authority to make decisions on issues under its responsibility, but must adhere to the principles of Islam and to royal and ministerial decrees. According to Mellahi (2007) a Royal Decree can implement laws and regulations that are not necessarily derived directly from Sharia Law, but they must not violate Sharia Law. This idea covers certain areas of labour law, foreign direct investment law, and taxation. This dual legal system mostly affects contemporary issues that arise in the Kingdom, including empowering women in domains that have not been traditionally occupied by

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[2] The Qur'an (the Islamic holy book) is considered the original text of Islam and the Divine Revelation to the Prophet Mohammed from God. It is divided into one hundred and fourteen chapters (Surah). Each Surah, which usually comprises several verses, has a specific purpose and story, and differs in length.

women, and this requires consideration of both different systems. In this respect, the Government in Saudi Arabia plays a significant role, in conjunction with the system of monarchy. This ensures the absolute control of the Government over all aspects in the country. Article 56 of the Authorities of the State states the following:

> The King is the Prime Minister. Members of the Council of Ministers shall assist him in the performance of his mission according to the provisions of this Law and other laws. The Council of Ministers Law shall specify the powers of the Council in respect of internal and external affairs, organization of governmental departments and their coordination. In additions, the Law shall specify the qualifications and the powers of the ministers, ministerial accountability procedures and all matters pertaining to the ministers. The Law of the Council of Ministers and the areas of their authority may be amended according to this Law (The Saudi Arabian Bureau of Experts at The Council of Ministries).

In terms of its economic position, Saudi Arabia possesses hegemony within the Gulf Cooperation Council (GCC). The GCC States, including Bahrain, Kuwait, Oman, Qatar, Saudi Arabia, and the UAE, operate a diverse range of thriving sectors, such as oil and gas refining, petrochemicals, manufacturing, and banking. Saudi Arabia is a member of the Group of Twenty (G20), and is the world's second-largest oil producer (US Energy Information Administration [EIA], 2015; Ansari, 2017), as well as being one of the world's largest natural gas producers, which positions the country as a significant economic power in its own right. In addition, Saudi Arabia is home to the Two Holy Mosques of Islam (including the Masjid al-Haram in Mecca) and, thus, is at the heart of the Muslim world. This position offers Saudi Arabia hegemonic control over the Muslim world (Akbarzadeh and Ahmed, 2017). Furthermore, Saudi Arabia is unique among the Middle Eastern countries in that it has never been subject to colonisation.

3.2.2 Islam and its Relationship to Saudi Society

Saudi Arabia follows the religion of Islam, but has unique and special features which make it distinct from other Muslim societies. According to Mustafa and

Troudi (2019), Saudi society is widely regarded as one of the most conservative and traditional Islamic societies globally. A significant factor in this appraisal is that the country follows the Wahhabist approach as a doctrine for interpreting Islamic teachings, including as a basis of law and social conduct in the country (Mustafa and Troudi, 2019). Wahhabi Islam is the most dominant form of Sunni Islam, and was established by Mohammed Ibn Abd-Alwahhab in the 18th century. Indeed, in Saudi Arabia, Islam is inextricably linked to the State, a situation that is rarely found in other Arab countries. The values derived from this approach are upheld by the legal system of Sharia which operates in the country. For example, practices of gender segregation, patriarchal control, and dress codes essentially originate from conservative interpretations of Islam (Doumato, 1992). In this regard, many Islamic feminists believe that the strict treatment of women in Saudi society derives from distorted interpretations of the Qur'an, which are based on a uniquely patriarchal view, and traditional practices of Arabic culture and customs, rather than what is actually written in the Qur'an (Mustafa and Troudi, 2019).

In addition to the conservative interpretations of Islam and how these are applied in Saudi society, other factors affect the role of women in Saudi Arabia, such as traditionally prescribed roles and assumptions which dictate that women, as mothers and wives, are responsible for household duties and child rearing (Miller-Rosser, Chapman and Francis, 2006). Altorki (2000, p. 233) suggests that restrictions placed on women in Saudi society are due to the construction of their "inferior position" as a result of cultural and social norms formulated by men, and not from the Islamic sacred texts. Other research notes two main rationales that limit a Muslim woman's ability to join the workforce, namely patriarchal based conservative interpretations of the Islamic sacred texts, and traditional social norms and customs. For example, a study by Patoari (2019) which looks at the Bangladeshi context, finds that misconceptions of Islamic teachings have been conflated with prevailing socio-cultural norms, customs and practices. A lack of knowledge and awareness of Islam has led to the limitation of women's rights, and the dominating mentality of men in Bangladesh (Ibid).

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Powerful traditions have pushed people to behave in a certain way, to the extent that these ideas, morals and ethics have been institutionalised. Islam, in its true meaning, complies with the principles that guarantee a decent life for women, as confirmed by the Prophet (Peace be upon him), as follows: "Women are the twin halves of men" (Sahih Al-Bukhari). This emphasises that women are equal to men. Moreover, the same teachings advise Muslims to, "Fear Allah in respect of women" (Sahih Al-Bukhari). In addition, many different texts in the Qur'an teach that women have rights just as much as duties, "And they (women) have rights similar (to those of their husbands) over them to what is reasonable" (Qur'an, 2, 228). The Qur'an advises men to treat women with mercy and kindness, using a beautiful simile, as follows: "They (your wives) are your garment and you are a garment for them" (Qur'an, 2, 187). Additionally, Shaykh Ibn Baaz (a famous authorised religious scholar) explains that, "There is no doubt that Islam came to honour to the woman, guard her, protect her from the wolves of mankind, secure her rights, and raise her status". Therefore, Islam confirms the good treatment of women (Ross, 2008; AlJuwaisri, 2015).

3.2.3 The Socio-Cultural Context of Pre-Islamic Culture

In general, it could be argued that some women are unaware of their rights under Sharia Law and the other laws of their own countries (McElwee and Al-Riyami, 2003). Two main factors have contributed to this situation in Saudi Arabia, namely, the pre-Islamic traditions of Arabic culture and conservative interpretations of Islam. Al-Hibri (1982) presents a comparison between women's perspectives using these two factors, to show that various levels of commitment and adherence towards these two different factors (Islam and traditional Arabic culture) are the main reasons for strict practices regarding women in different Muslim societies, and within Saudi Arabia over time. Islam does not forbid women from receiving an education and joining the workforce, as long as this is done according to the guidelines of Islam (Omair, 2011).

Omair (2011) claims that in Middle Eastern, Arabic and Islamic societies, pre-Islamic culture has worked to influence the construction of ethical values,

and such influence has overlapped and conflated with other elements, in a complicated manner. Other research confirms this view, stating that patriarchal power was carried over from pre-Islamic Arabic culture, and compounded by overtly patriarchal interpretations of Islamic texts. These factors serve as primary impediments to Arab women who want advance in their jobs (Syed, Ali, and Hennekam, 2018; Alajmi, 2001; Metle, 2002; Shaaban, 1988). Therefore, women in Middle Eastern societies face challenges due to the conflicting and overlapping values of both pre-Islamic cultural influence and interpretations of Islam. In the case of Saudi Arabia, Littrel and Bertsch (2013) explain that the socio-cultural nature of Saudi society is patriarchal, and its laws are based on a patriarchal interpretation of Islam. This serves to reinforce legislation that limits female freedom. Littrel and Bertsch (2013, p. 313) state as follows:

> Societal practices institutionalise negative discrimination concerning women, often codified in laws that prohibit women from participating in much of public life or fully competing in the labour market ... The patriarchal belt is characterised by extremely restrictive codes of behaviour for women, such as the practice of rigid gender segregation and a powerful ideology linking family honour to female virtue. Men are entrusted with safeguarding family honour through their control over female members; they are backed by complex social arrangements that ensure the protection, restriction, and dependence of women.

It is widely believed in Arab culture and tradition that women must prioritise family and children over professional work (Kargwell, 2012; Hijab, 1988; Shaaban, 1996). Traditional culture in Saudi Arabia requires women to be mothers and housewives first and foremost. These values prevailed until education for women and girls was first debated in the 1950s (Sabbagh, 1996). In the 1960s, the Saudi Government established the first schools for girls in the country (AlMunajjed, 1997). However, ideas about the traditional roles of women as mothers and wives still hold sway today. These roles entail a significant amount of domestic duties, which continue to limit the available time women have to devote to professional endeavours, as they seek to balance efforts between work and home responsibilities (Kargwell, 2012). It is still widely

believed that women in society are only, "good for domestic tasks and child-rearing" (Elamin and Omair, 2010, p.14; Sabbagh, 1998).

Up until recently, Saudi women faced extra challenges that worked to reduce opportunities for them to participate in the workforce, including the need to obtain male guardianship permission from fathers, husbands or brothers, as a condition to be able to travel (Jerichow, 1998). Furthermore, up until 2018, in Saudi Arabia, women faced further independent travel restrictions, such as the need for a male driver (Mackey, 2002) because they were not allowed to drive. The protection of female relatives can be linked to attempts made by males to preserve their family's honour (Arebi, 1994; Jamjoom, 2010), and these rules have led to the imposition of strict rules on what women wear, and the need to gain permission from a male guardian to get married, enrol at university, apply for a job, and so on (Deif, 2008; Jerichow, 1998; Mackey, 2002).

Another hindrance to women joining the workforce in Saudi Arabia is the segregation of males and females that is assumed to be a must in the Islamic religion (Alessa, 2013). According to this rule, women should not be seen in public in the same place as men who are not relatives. Segregation means fewer opportunities for women in the private sector, and opportunities for women working in the public sector are concentrated on certain jobs such as teachers and nurses (Abdalla, 1996; Al-Mandhry, 2000). However, the complete segregation of women and men in a modern society with a large population is impossible, because interactions will occur in hospitals, restaurants, shopping centres, and streets etc. When the Prophet and his companions first preached, women were allowed to offer public prayers in mosques, and attend religious education lessons. The Prophet says, "Do not prevent the female servants of Allah from visiting the mosques of Allah" (Sahih Muslim). Nevertheless, the Prophet also said, "The best of the men's rows (in Salat) is the first row, and the worst is the last; but the best of the woman's row is the last, and the worst of their rows is the first" (Sahih Muslim). Thus, the Qur'an and Sunnah do not prevent women from getting an education or going to work as long as space is made to prevent sexual encroachment (AlMunajjed, 1997; Wheeler, 2000; Ember and Ember, 1988). In this respect, conservative views of Islam have exaggerated the

protection of a woman's chastity, and limited their ability to work in the public sphere, thus, delaying the process of female empowerment (Guthrie, 2001; Metcalfe, 2008).

Until very recently, women in Saudi Arabia were required to wear the Abaya (long black clothing) to cover themselves when in public (Duval, 1998). In doing this, they were deemed to be following religious rules, but were actually following only what the majority believed to be a rule of Islam (Vidyasagar and Rea, 2004). Islam requires women to dress modestly, but does not restrict them to certain types or colour of clothing. Thus Islam requires women to cover their bodies except faces, hands and feet as they have been the subject of Islamic scholars debate for years. More importantly, it is possible to consider all types of clothing, as long as it servers the required purpose without compromising the bounds outlined by Sharia Law (Abdullah, 2006).

A study by Metcalf (2006) notes the importance of females in the Middle East as a human resource for the enhancement of economic development, but the study also acknowledges that women face obstacles to gaining access to the workplace because of the complex relationship between cultural and religious values relating to gender, society and Islam. Alessa (2013) concludes that the challenges that Saudi women face, such as traditional cultural stereotypes, the code of segregation, and an emphasis on a woman's priority to fulfil domestic and childcare duties, also limit their opportunities to develop and start up their own businesses, and further prevent women from exercising their full rights. Alessa (2013) suggests that to mitigate the impact of such complicated matters, there is a need to change ideas about lifestyle in Saudi Arabia, but this requires change over many generations. Nevertheless, the same study argues that none of these challenges can be overcome unless the Government takes action, with the cooperation of other parties, to increase education. However, in recent years, Saudi Arabia and other Middle Eastern societies have experienced a significant shift in attitudes towards women, mainly because the pressures of modernity have worked as facilitators to encourage of the participation of women in the workforce (AlJuwaisri, 2015).

3.2.4 Women and the Saudi Family

The family unit is highly valued in Saudi society, and women are considered to be at the centre of the family (Al-Rasheed, 2013). However, this idea impacts female participation in the workforce. Family is thought of as the primary basic unit of Saudi society. It has a unique value in Saudi culture, and both Islam and Saudi culture prescribe the family unit as the foundation of society. However, the importance placed on and structure of the Saudi family can differ from one Islamic country to another. Saudi Arabian culture prescribes that the contribution of women is vital for creating good families, which, in turn, contributes to building a promising nation (Al-Rasheed, 2013). This puts women under pressure to focus on the family, prioritise their domestic role in the family, and to have children (Hijab, 1988; Shaaban, 1996). At the same time, it nurtures a male desire to overprotect female relatives with the goal of preserving family honour (Sian, et al., 2020).

A study by Littrel and Bertsch (2013, p.313) outlines the nature of societal practices in Saudi Arabia as being based on, "extremely restrictive codes of behaviour for women, such as the practice of rigid gender segregation and a powerful ideology linking family honour to female virtue". In this context, family honour and reputation are a matter of importance for all family members, and this sense of honour makes them sensitive to the behaviour of women in the family. Thus, a woman is perceived as bringing shame to her entire family if she commits any type of impropriety (Arebi, 1994; Mosquera et al., 2002).). This situation brings difficulties to women in particular, and their family members, in their social lives. It places men under pressure to protect their female members from any conduct that they feel may taint their morality (Sian, et al., 2020).

Islam impacts ideas about the structure of and the importance of the family in Saudi society. There are many verses in the Qur'an and Sunnah that endorse the importance of the family unit. For example, the Prophet says, "The best of you is the one who is best to his family, and I am the best of you to my family" (Sunan Ibn Majah, Book 9, Hadith 2053). Also, in his last speech before he died, the

Prophet said, "Take my advice with regard to women. Act kindly towards women…" (Al-Bukhari and Muslim). From these quotes and more, the healthy relationship of the family, especially the treatment of women, appears as a matter of importance in Islam. However, Islam also encourages individuals to work regardless of their gender, and women are allowed to join the workforce on the condition of not harming themselves or their families (AlMunajjed, 1997; Read, 2003; Darwiche, 1999). Therefore, it can be seen that both traditional Arabic culture and the Islamic religion have shaped the importance of the family unit in Saudi society. While Arabic culture focuses on preserving family honour and reputation, Islam also calls for treating women kindly. Nevertheless, some families are more vigilant than others in both policing and supporting their female relatives, and some consider cultural norms to be more important than Islamic teachings.

3.3 Saudi Arabia in Recent Years

3.3.1 The Saudi Vision 2030

It is clear that the Government of Saudi Arabia has come to realise the importance of the diversification of resources in order to achieve sustainable economic growth. This is evidenced through the introduction of the Saudi Vision 2030 and other national programmes. However, the main impediments to achieving this goal are a dependence on the oil industry and a lack of labour diversification (United Nations Economic and Social Commission for Western Asia (ESCWA), 2013). Indeed, according to Albassam (2014) any country that depends heavily on natural resources usually does not make serious attempts to diversify its income resources, and over time, this can negatively affect the country's overall economic development. In this respect, there has been an urgent need to reform the economy in Saudi Arabia in order to avoid a potential decline in income per capita.

According to Hartwick (1977), an economy is sustainable when current resources are still available for the use of future generations, in the same manner

they are in the present, a theory known as the exhaustible nature of resources. In Saudi Arabia, the oil production rate has already exceeded its peak and has started to decline (Aboudah, 2015). Both Saudi Arabia and other countries have learned hard lessons about the importance of sustainable resources, and now Saudi Arabia is make efficient use of time available to develop an economic environment that is diversified and rich in resources other than oil. Most of these initiatives need to be led by the Saudi Arabian Government, as it has the power and the ability to convince citizens and the private sector to be involved in the country's development. Accordingly, Saudi Arabia has engaged in diversification programmes to achieve a sustainable economy. Two significant recent examples are the Saudi Vision 2030 and the National Transformation Programme 2020 (NTP).

The Saudi Vision 2030 targets are a durable, flourishing and stable economy that provides limitless opportunities for all, empowers the private sector through opportunities for partnerships, ensures employment for citizens, and creates long-term prosperity for all (Alshuwaikhat and Mohammed, 2017). The Vision 2030 is primarily based on three pillars: a vibrant society, a thriving economy, and an ambitious nation (Saudi Vision 2030, 2016). Each of these pillars is further divided into different goals and objectives, envisioned to be achieved by the end of 2030. It is worth considering here the objectives of a thriving Saudi society that relate more to economic and social aspects, such as reducing unemployment, increasing the gross domestic product (GDP), ensuring women's participation in the workforce, the localisation of the oil and gas sectors, and increasing the influx of foreign capital and non-oil exports. This huge plan is well-studied reform, as argued by (Catchpowle and Smyth, 2016); if any change is discussed to be applied to a society, bring the importance of asking how to achieve this change; which appears through the comprehensive goals of the Vision 2030. As this current study focuses on the Vision's goals with specific regard to women, it is essential to understand the current situation of women in the country.

3.3.2 The Professional Role of Women in Saudi Arabia

As previously discussed, Islam and the traditional cultural beliefs of Middle Eastern regions have defined the role of women in society and in the workforce in Arabic nations (Markle, 2013). Islam is usually taken as a way of maintaining the traditional cultures and the submissive role of women in Middle Eastern societies. Some argue that Middle Eastern societies often self-isolate so as to keep men and women unaware of the gender norms and traditions of other societies (Markle, 2013). However, this is not the case in the Saudi society as there was no restriction on communicating with other developed societies. Nevertheless, despite the isolation in some societies, the concept of feminism has found its way into these regions from the outside world (Ahmed, 1982).

Ahmed (1982) argues that the progress of feminism in the Middle East has been modified by two main forces, namely attitudes within a particular society, and the attitudes of society in the Western world. These two forces mean that Middle Eastern feminism is either supported or opposed. Furthermore, general attitudes held in society determine the extent to which feminist ideas can take hold within its boundaries.

In Saudi society, Islamic restrictions or prohibitions do not prevent women from working, only that certain conditions and circumstances of employment should be followed when women do work. For example, their jobs should not conflict with their religion or cultural values and not detract from family priorities. In this respect jobs considered appropriate are usually as teachers and nurses (AlMunajjed, 1997; Read, 2003; Darwiche, 1999). Therefore, in comparison to men, women in Saudi Arabia have faced strict boundaries and expectations in their social roles that have translated into a low proportion of women joining the workforce. Such boundaries lead to a proliferation of females in certain jobs such as teaching and nursing when women do work (Elamin and Alomain, 2011). Nevertheless, ideas about gender are facing considerable shift in Saudi Arabia (Alsalloom, 2015).

In Saudi Arabia, the profession of accounting and auditing is influenced by ideas about gender and the religious and cultural aspects of the country. A study by

Alsalloom (2015) uses a qualitative exploratory research design to explore how the big four accountancy firms operate in Saudi Arabia, as supported by documentary analysis and observations. It finds that although the role of women and their integration into society has been growing, women in Saudi Arabia still face difficulties gaining access to the accounting profession. Another study by Zamberi (2011) explores the role of women entrepreneurs in Saudi Arabia, and finds gaps in current research about entrepreneurial practices, and the survival and growth of professional women in Saudi Arabia. The author acknowledges the existence of unwritten social mores in society and a dominant patriarchal culture, but finds that women entrepreneurs in Saudi Arabia exhibit similar characteristics to female entrepreneurs in other Middle Eastern and North Africa regions in terms of personality, albeit the way they acquire entrepreneurial skills and education is different. The study concludes that, although women entrepreneurs have been nascent, they are exhibiting growth.

Although a significant amount of research has been undertaken about women accountants and women entrepreneurs, this current research focuses on working women in general and the role of calculative practices in improving their societal position.

3.3.3 The New Saudi Arabia

A study by Bahry (1982) noted how only men in Saudi society previously were responsible for work outside of the home and fulfilling positions in the workplace. However, in more recent years Saudi women have experienced a shift in attitudes and have been able to join the workforce as doctors, bank directors, professors at universities, mathematicians, scientists, and journalists (Alessa, 2013). Nevertheless, as previously stated, as a religious country, women in Saudi Arabia have been affected by conservative interpretations of religion, as well as culture and traditions (Elamin and Omair, 2010; Mobaraki and Söderfeldt, 2010). Saudi Arabia has inherited its views about women not only from religion but from the customs of tribes and traditional Arabic culture. This structure has led to low rates of female participation in the workforce (Sidani, 2005). Although

Islam allows women to be educated and to work, the family unit and family traditions are still highly valued in Saudi Arabia (El-Sanabary, 1993; AlMunajjed, 2010).

Furthermore, several studies confirm that parental control over female members of the family has posed a significant obstacle to female empowerment in Arab countries (Mostafa, 2005; Jamali, 2009; Al-Lamky, 2007; Omair, 2008). In this regard, the Saudi Government is keen to implement strategies to improve the country without threatening social and religious values (El-Sanabary, 1993). For example, Government rules segregate males and females in the workplace, which makes the work environment in Saudi Arabia different from that of other countries (Alsalloom, 2015).

Recently, King Salman reports that, "my first objective is for our country to be a pioneering and successful global model of excellence, on all fronts, and I will work with you to achieve that" (Saudi Vision 2030, 2016, p.4). This signals openness to change in the country, and in this regard, the Government has recently given women more rights which have facilitated their participation in the workforce, changing some policies accordingly. Alsallom (2015) notes that in order to develop a country's economy, it is necessary to promote corresponding improvements in politics, administration, and society. In this regard, Duflo, (2012) confirms the importance of policy actions to promote gender equality, as the development of the economy is not sufficient on its own.

One additional point is that, since 2015, Saudi women have been allowed to cast their votes in municipal elections (BBC, 2015). More recently, in late 2019, the Saudi authorities announced further changes to the male guardianship system to allow women who are 21 and over to travel alone freely without the need of their male guardian's permission. In addition, women are now allowed to be considered "head of the household" along with their husband in relation to rearing their children, which will, in turn, help women to fulfil their domestic roles more effectively (Human Rights Watch 2019). However, in spite of these changes, the male guardianship system still dominates other aspects of women's lives, such as marriage, leaving prison, or obtaining healthcare (ibid.). The male

guardian system in Saudi Arabia is gradually changing, and it is just a matter of time.

3.4 Conclusion

This chapter has provided insight into the specific context of Saudi Arabia as the focus of the current study. It has presented an overview of the Kingdom of Saudi Arabia, including the economic, geographic, religious, and cultural context. In addition, it has examined the position of women in Saudi society, focusing on the challenges they face and the new opportunities they have. This chapter outlined that Saudi Arabia has unique and special features which make it distinct from other societies. Moreover, Saudi women are believed to have a promising future based on the wide reforms plan.

Chapter Four: Institutional Logics Theory

4.1 Introduction

After presenting an overview of the context of Saudi Arabia, this chapter presents the theoretical framework of the study to provide an explanation of the research data. It will present institutional logics theory to help the researcher to provide interpretation of the changes that happened to women's lives as a result of the calculative and control practices of organisations.

4.2 Background

There are many investigations attempting to understand organizations' responses to external pressures. Stakeholder theory, agency theory and legitimacy theory have been largely employed to comprehend the practices of organizations as consequences of different external and internal influences (factors). In addition, in terms of organisational behaviour regarding gender issues, Thane (1992), has gone through the literature of the gender division of labour in an attempt to understand the continuing gender inequality in the workplace and found that there is no single theory can explain this phenomenon and in this situation, we must use a combination of existing theoretical perspectives. This explains the high amount of feminist theories that try to explain the situation of women in different societies and cultures, and different circumstances.

Hence, among these theories, institutional theory is seen to be more comprehensive in providing an explanation from wider dimensions. In other words, institutional theory has a wider explanation of organisational behaviour by including several surrounding institutions that give social behaviour stability and collective meanings (Scott, 1995). It has become more popular and powerful

in explaining the actions of individuals and organizations (Dacin, Goodstein & Scott, 2002). The use of institutional theory does not revoke the validity of other theories such as stakeholder theory and legitimacy theory. Indeed, it overlaps with these two theories (Clarke, 2004). It deals with the entire surrounding environment, including society, politics, culture, religion, civilization and technology (Bedor, 2020). In the case of the existence of structural changes and shifts in the status quo, institutional theory is proposed to fit well (Atkins, et al., 2015). Thornton & Ocasio (2008) point out that this theory is considered a dominant approach in terms of understanding organizations.

Since the late 1970s, and the emergence of the new institutional theory by Meyer and Rowan (1977), it has been widely used as a theory in the accounting literature and more broadly in social science studies (Scott, 1995). Figure 1 illustrates the popularity of this theory by indicating the citations to Meyer and Rowan (1977) up until 2006. The work of Meyer and Rowan (1977) was followed by several studies, including those of Zucker (1977), Meyer and Rowan (1983), DiMaggio and Powell (1983) and Meyer and Scott (1983), that jointly build the foundations of the theory (Thornton & Ocasio, 2008).

Essentially, institutional theory explains how organizations respond to the surrounding social systems and why these organizations – within the same 'organizational field' – have homogeneous forms. The organizational field is referred to as "those organizations that, in the aggregate, constitute a recognized area of institutional life: key suppliers, resource and product consumers, regulatory agencies, and other organizations that produce similar services or products" (DiMaggio and Powell, 1983, p: 147). Within an organizational field, Carpenter and Feroz (2001), point out that "institutional theory views organizations as operating within a social framework of norms, values, and taken-for-granted assumptions about what constitutes appropriate or acceptable economic behaviour" (p. 565).

Meyer and Rowan (1983) think that people expect rational behaviour from organizations, and therefore, they suggest that "rationalized myths" are able to prescribe appropriate behaviour. Thornton & Ocasio (2008) confirm that

institutional context is seen to be influencing the organizations. This institutional context, as they point out, is represented by the 'rationalized myths', which are common social understandings that determine the rational conduct. Meyer and Rowan (1983) use the term institutional context to refer to "the rules, norms, and ideologies of the wider society" (p.84). Once the institutional context, 'rationalized myths' and organizational field are structured, DiMaggio and Powell (1983) confirm that several forces will have a powerful role in causing different organizations to act in the same way within the same field. Thus, at the end there will be a great homogeneity in organizational structures and practices. DiMaggio and Powell (1983) report that the process of homogenization is best described by the concept of isomorphism, which is defined as "a constraining process that forces one unit in a population to resemble other units that face the same set of environmental conditions" (p. 149). According to them, organizations receive different types of isomorphic pressure from institutions, including coercive, mimetic and normative. Coercive isomorphism refers to the pressures from external factors that have a powerful force to change the institutional practices in an organization that depends on the sources of these factors (Deegan, 2009; and Miles, 2012). Mimetic isomorphism refers to the process of imitating or copying successful competitors' practices when an organization is under the force of uncertainty (DiMaggio & Powell, 1983; and Fernando & Lawrence, 2014). Normative isomorphism refers to the pressures on organizations to adopt professional standards and practices that emerge from common values (DiMaggio & Powell, 1983).

Based on the notion of "appearing to be rational" (Scott, 1983: p:160), organizations attempt to be in line with their institutional context in order to gain legitimacy to avoid social censure, ensure their access to necessary sources and increase their opportunities to survive (DiMaggio and Powell, 1983). Nevertheless, complying with the institutional rules is believed to be in potential conflict with the efficiency requirements, whereas maintaining the criteria of efficiency may cause organizations to weaken the ceremonial conformity and sacrifice its legitimacy (Meyer & Rowan, 1977. P:310; Zucker, 1987. P:445). Lincoln (1995), also mentions this issue as the core concept of institutional

theory when the focus of organizational structures is more on their own right rather than on the achievement of efficiency and effectiveness to accomplish the organization's objectives. Therefore, organizations adopt institutionalized rules as powerful myths in a ceremonial way (ceremonial conformity), i.e. they try to moderate the impact of their formal structure on their actual work activities by increasing the gap between them (Meyer & Rowan, 1977; Zucker, 1987).

Different versions of institutional theory have emerged after the original, and they all try to prescribe the process of organizational change and accounting practices. With reference to the current research, neo-institutionalism including institutional logics is conceived to be appropriate. In the following section a review of this new approach of the theory will be presented to explain its relevance.

The original institutional theory did not take into consideration how cognition and learning influence human behaviour and motivation. Thus, it focused merely on the institutional structures, while neo-institutionalism had evolved to involve the notion of human agency (Modell, 2015). Modell (2015) confirms that the emergence of neo-institutionalism does not necessarily reject the influence of institutional structure, but rather it focuses on human agency as being part of an institutionally embedded phenomenon (for example see Battilana and D'Aunno, 2009; Seo and Creed, 2002). Hence, this shift in ontological perspective considers agency to be intentional but at the same time conditioned by existing institutional structures (Modell, 2015).

Greenwood and Suddaby (2006) also address a long-standing critique of institutional theory, which is the difficulty in removing the status quo: "actors may overthrow institutional structures (such as organizational forms), rejecting the status quo of how to do things, but underlying patterns of privilege may remain untouched, or even be strengthened – reinforcing the status quo of who benefits" (p. 43). Consequently, neo-institutional theory has shifted from the focus of the old theory to a more multidimensional approach rather than focusing merely on isomorphism, and in doing so it accepts the notion of competing logics (Lounsbury, 2008; Scott, 2008).

4.3 Institutional Logics

Institutional logics was initially presented by the work of Meyer and Rowan (1977) and Zucker (1977) and is mainly concerned with the interactions between institutions and people within organizational and social contexts (Greenwood, Oliver, Lawrence, and Meyer, 2008 see Figure 4.1). According to Friedland & Alford (1991), institutional logics is set to "focus on how broader belief systems shape the cognition and behaviour of actors". Thornton and Ocasio (2008: 101) provide a broader definition of institutional logics: "The socially constructed, historical patterns of cultural symbols and material practices, including assumptions, values, and beliefs, by which individuals and organizations provide meaning to their daily activity, organize time and space, and reproduce their lives and experiences and everyday activities". This definition reflects the argument of Thornton et al. (2012), that institutional logics – behind the practices – are the unconscious drivers of the institutionalization process of understandings and behaviours to be hence resistant to change. Meyer and Rowan (1977) argue that within the institutional environment we can have diverse and competing logics. This is the fundamental reason why there is variation in practices and behaviour (Atkins, et al., 2015). The work of Alford and Friedland (1985), which discusses the conflicting practices and beliefs, confirms that there is a dominant logic for each institutional order that controls the direction of its values and provides motivation and a sense of self for the social actors. Friedland and Alford (1991) also confirm this conclusion, adding that the social actors such as individuals, groups and organizations are acting as agents that use, modify and develop the symbolic system and everyday practices. Friedland and Alford (1991), and more recently Thornton (2004), identify seven core social institutions that have dominant logics which each direct the conduct, goals and thoughts of individuals. These core social institutions are: family, community, religion, state, market, profession and corporation. The institutional logics help in explaining how the change in social value systems leads either to a considerable shift in these dominant social institutions (dominant logics) in an

organizational field, or to the promotion of the current situation of competing logics (Friedland and Alford, 1991; Thornton and Ocasio, 2008 and Thornton et al., 2012). In actual fact, the idea of competing and coexisting logics has been a matter of concern for researchers, whether there is contradiction or compatibility between the values, and mores that constructing different logics (Atkins, et al., 2015). Pan, Chen, Sinha and Dong (2019) provide an example of research studying an issue using an institutional complexity view. They investigate two competing logics behind the role of state ownership in green innovation and argue that state ownership is characterized by different competing institutional logics rather than being constructed monolithically (see also Testa, Miroshnychenko, Barontini, & Frey, 2018).
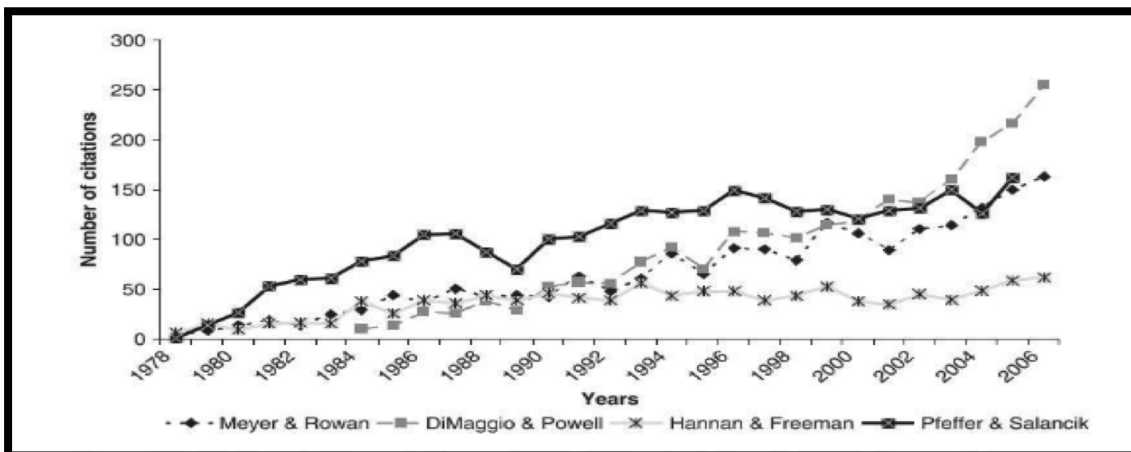
Figure 4.1 (The use of institutional logics presented by Meyer & Rowan (1977), DiMaggio & Powell (1983), Hannan & Freeman (1977) and Pfeffer & Salancik (1978) until 2006)
Source: (Greenwood et al., 2008)

One of the important issues raised in the literature is the complication of institutional logics, since it encompasses several oppositional elements and actions (e.g., Jackall, 1988). For instance, the theory embraces the ability of institutions to shape heterogeneity and homogeneity, stability and change at the same time. In particular, it is regarded to control individuals and at the same time give them a certain amount of control, and this ability is assumed to enhance the features of the theory to do its job (Alboloushi, 2020). This idea is emphasized

through the work of Giddens (1984) when he produces the notion of duality where the dominant social structures encompass constraining and enabling individuals at the same time. He states that by providing a definition of social structures: "Social structures are composed of rules, resources, and practices that are both product and platform in the enactment and reproduction of social life". This is also mentioned in the definition of institutional logics by Jackall (1988) "the complicated, experientially constructed, and thereby contingent set of rules, premiums and sanctions that men and women in particular contexts create and recreate in such a way that their behavior and accompanying perspective are to some extent regularized and predictable. Put briefly, an institutional logic is the way a particular social world works" (P:112). It is clear that it is an on-going process once the set of rules has been imposed on people and at the same time these people are involved in the process of developing these rules.

4.4 Applying the Theory to the Current Research

The purpose of the current research is obviously consistent with the institutional theory's interest in the role of external pressure in society in constructing the structures that direct corporate performance. Thus, the institutional theory does not conflict with, but rather completes the stakeholder theory by adding the institutional logics approach. Institutional logics also confirm the agency of stakeholders when for instance they shed light on the dominant role of the state logic in corporate behaviour. In respect to the current study, institutional logics are seen to be an appropriate approach to explain the changes happening all over Saudi Arabia, especially with regard to women. This theory is believed to study the emergence of new institutions. That is the core issue in this research as there is a big shift in Saudi Arabia, including the country's vision, roles, policies, beliefs, traditional role of women, and so on. This study attempts to understand the role of those that succeeded in activating these dramatic changes by studying the drivers of the current treatment of women and the role of companies in achieving the joint goals of Saudi Vision 2030 and the SDGs regarding women.

In the case of Saudi Arabia, there was a lot of effort for a very long time to change the status quo and follow in the steps of developed countries, but to no avail. There was huge resistance from different parties. However, since 2018, after the issuance of Vision 2030, the country has seen several (one could call them creative) improvements in many different sectors, including the culture of the society. This is the reason for choosing institutional theory in an attempt to provide a comprehensive understanding of the situation.

This is in line with several research that conclude that in order to encourage corporations to behave in a socially responsible way, there should be strong, well-organized outsider powers to balance the power of corporations (Schneiberg & Bartley, 2001: 133-141; see also Schneiberg, 1999, and Schneiberg & Soule, 2005).

According to Modell (2015), the use of institutional logics that comprise the notion of agency is one that perceives that human beings have the capacity to act, but nevertheless they attempt to ensure their practices are meaningful and consequential through existing templates. He continues to say that human beings have the ability to mobilize a diversity of logics, which entails the potential of evolvement in different competing organizational practices that can be institutionalized over time.

As is evident, the situation in Saudi Arabia required action from human beings to change the status quo and institutionalize new practices through change in the extant dominant logics. This can also be a reason for excluding stakeholder theory in the current study. Most of stakeholder theory is not well-suited to the purpose of this research as it does not explain the process of the change in institutional logics that leads to the change in treatment towards women inside and outside the workplace. Actually, the Saudi government and companies are looking beyond profit borders: they have further goals and wider vision. One of these goals is empowering women. Thus, they are acknowledging the role of women as stakeholders, which is consistent with stakeholder theory. Therefore, excluding this theory is not because it is invalid. Stakeholder theory explains why the change is happening while how the change is happening and how the

situation of women has improved within the Saudi context (especially with regard to the two types of company, private and public) are better explained by institutional logics. Indeed, the focus of stakeholder theory is on stakeholders solely, which is not sufficient to explain the motivations behind the current and previous treatment of women, which includes how organizations are involved in achieving Vision 2030, and the SDGs regarding women. Institutional logics comprises broader aspects, such as the role of family, religion, state and corporation, and better serves the aim of this study.

4.5 Company Logic and Efficiency Logic

Referring to the fact that the royal family own most of the businesses in Saudi Arabia, most of the companies that are included in this study are owned by the state. In this regard, this study will use two institutional logics assigned to characterize state ownership that have been used in the study of Pan et al. (2019). These two institutional logics are company logic[3] and efficiency logic. Pan et al. (2019) use these two logics in an investigation of the role of companies owned by the state in green innovation. However, the current study's contribution is to focus on addressing the social aspects instead of the environmental aspects, as these two logics (to the best of the researcher's knowledge) have not been used in this regard. Thus, the current study contributes to the social and environmental accounting literature by providing interpretation for social innovation through the use of company logic and efficiency logic in addition to other logics. It will investigate the role of companies – those owned by the state and those that are not – in achieving the new vision, particularly the goals that support women. This will be done by a comparison of their diverse practices regarding women. Therefore, we will understand why different companies have different responses regarding the goals of the new

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[3] It is called 'institutional logic' in different studies. However, in this study the researcher calls it 'company logic' to avoid the confusion with the use of the 'institutional logics' concept as the theoretical framework.

vision based on different efforts to align the two competing logics. In fact, the different attempts from different companies cause the diversity in practices regarding women.

According to Pan et al. (2019), company logic confirms that state-owned firms have access to resources in order to promote innovation while efficiency logic underlines the idea of the low effectiveness of resource utilization in firms that are owned by the state. It is important here to mention the significant role of governments both in developing and developed countries in providing resources and policy priorities (Bruton, Peng, Ahlstrom, Stan, & Xu, 2015). For instance, state-owned enterprises enjoy a higher portion of subsidies because the decision to allow them is taken by government officials who are believed to have good relationships with those state-appointed CEOs (Shi, Markóczy, & Stan, 2014). Furthermore, He, Chakrabarty, & Eden (2016) point out that state-owned firms perform successfully, particularly in developing countries.

Moreover, the literature shows diverse conclusions in studying the performance of state-owned enterprises regarding environmental issues, whether they perform positively or negatively (for example, see Calza, Profumo, & Tutore, 2016, and Wang & Jin, 2007). A previous research carried out by Dam and Scholtens (2012) studies the impact of different types of ownership on the CSR and it concludes that firms owned by employees and individuals show a low level of corporate social policies, while those that are owned by banks, institutional investors and states indicate a neutral manner in this regard. This confirms that different types of owner value CSR differently according to their diverse economic roles in society.

This is why the current study attempts to employ institutional complexity in order to interpret the diverse treatment of women. As mentioned previously, the government of Saudi Arabia has decided to move the Kingdom beyond oil dependence towards a more diverse economy and make it a leading nation in all aspects (Saudi Vision 2030), confirming that the governments in emerging markets are controlling a significant portion of financial capital and those resources needed for innovation (Musacchio & Lazzarini, 2014). In this regard,

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the government is now more willing to provide resources to be exploited in an attempt to achieve the new vision. These resources, as suggested by Bruton et al. (2015) and Li & Zhang, (2007), can be manifested through allowing more legitimacy, approval for resources and priorities for policy.

This is consistent with previous efforts in different emerging markets such as China, Brazil, Russia, where the governments have shown more willingness to provide resources in order to achieve improvement economically, socially and environmentally (Lin, 2011, Griesse, 2007 and Roud & Thurner, 2018 respectively).

According to the view that enterprises with state ownership show less interest towards environmental issues (Zhou et al., 2017), these enterprises have other goals different from profitability and environmental initiatives, such as maintaining social security, reducing levels of unemployment, retaining control of sensitive industries, and so on (Wang, Jiao, Xu, & Yang, 2018). The diversity in these goals could cause failure in achieving some goals in order to achieve others. In addition, there are different degrees of state ownership, so this also could lead to diversity in the practices of companies regarding women. Hence, this study aims to contribute to institutional logics theory literature in relation to social innovation in developing countries. It attempts to provide a clearer interpretation of the different reactions of state-owned firms and other private firms regarding social innovation through the lens of two significant logics presented previously in the literature, which are company logic and efficiency logic. Later on in this chapter, three other logics that explain the process of change in the whole country will be presented. Figure 4.2 below illustrates the process of the influences on private and public firms' reactions through their calculative and control practices.
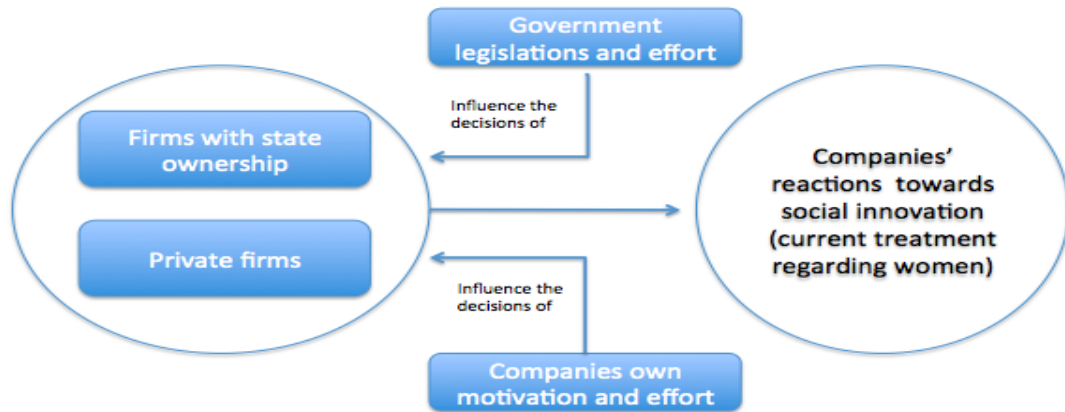
Figure 4.2 (The impact of two drivers on Saudi organisations' calculative and control practices regarding women)

Figure 4.2 shows the two types of firm: state-owned and private. Both types of firm are subject to two different drivers that lead their practices. The first driver is the government legislations and efforts, which reflects the essential needs that guarantee women's wellbeing at the workplace such as maternity leave, breastfeeding hour, providing all facilities such as private space and toilets, removing the requirement of guardian consent to get a job and so on. These legislations are mandatory for all types of firm. The second driver is the extra effort and initiatives that firms afford to their female employees in order to satisfy them and increase their productivity and improve their reputation, for example covering the cost for female employees to obtain driving licenses including their training, additional days for maternity leave, providing free meals for female employees only and assigning them to leading positions. Therefore, there will be different motivations that cause the current treatment of women in those different firms. Thus, the diversity in the type of firm, the degree of ownership of state-owned firms, and the level of industrial competition mean that the reactions of these firms differ. These can be explained by a combination of different logics that direct companies' strategies. However, some researchers

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may use different logics, as they come from different institutional backgrounds that bring different interpretations (Ingram & Silverman, 2002).

4.5.1 Company Logic

According to institutional theory, institutions are able to shape companies' behaviour as a result of external pressures (Scott, 1995), both formally in terms of rules and regulations and informally in terms of business ties and social networks. Emerging markets are considered to have unstable and ineffective market institutions, unlike those in developed countries (Ingram & Silverman, 2002), and therefore the importance of other institutions increases in order to fill this institutional gap; for instance, the institution of the state plays a crucial role in these developing countries (Meyer & Peng, 2016). This is the case when the government and its agencies in these emerging markets grant some privileges to SOEs, which in turn reduces the institutional void (Zhou et al., 2017).

Private firms in emerging markets are unlike SOEs as they face difficulties in acquiring certain assets such as land, funds and bank loans at low cost (Zhou et al., 2017). Zhou et al. (2017) confirm that these restrictions are not explicitly indicated. Therefore, the governments in these countries are believed to have a crucial role as an institution that shapes enterprises' strategies (Pan, Chen, & Ning, 2018).

The government of Saudi Arabia also has the ownership of certain assets, industries and services such as oil industries, transportation, and electricity. These resources are available for state-owned enterprises more than those in the private sector. However, after the implementation of Vision 2030, the Saudi government is planning to unlock government assets and privatize some government services through the Privatization programme. It is a matter of importance here to clarify that the privatisation program in Saudi Arabia is different to how privatisation works in other countries such as the UK, who have different systems regarding the sovereign in the state where the elected parliament is responsible and able to make and pass legislations. This means that privatisation can work as a facilitator to the pursuit of the Saudi vision goals. In this regard, privatization, according to Vision 2030, is a programme by means of

which the private sector is allowed to provide more services and acquire government assets which in turn will enhance the quality of services provided and reduce the associated costs (GOV.SA, 2022). This means that private firms now have similar features to those of state-owned firms in source acquisition. Therefore, the company logic is seen to be applicable for some of the private firms in the case of Saudi Arabia. Thus, private firms are now working on developing strategies in an attempt to align their business strategy with the government's goals (see Figure 4.3 to understand the policy of Saudi Arabia in achieving the new vision, including privatization). Additionally, the government has issued new policies and legislations to force all sectors to be involved in achieving the goals of the new vision. Such policies issued by the government can enable or disable specific types of enterprise strategies. Generally, privatisation policy is brought up here to validate the use of company logic with both state-owned firms and private firms as the latter started to have the same advantages that state-owned firms have regarding source acquisition. Thus, by bringing privatisation policy, the current research is illustrating that private firms have become able to acquire state assets, regardless of the impact of this policy in other countries.

In terms of social innovation, state ownership is proposed to be facilitating resource acquisition for firms to invest in social innovation.
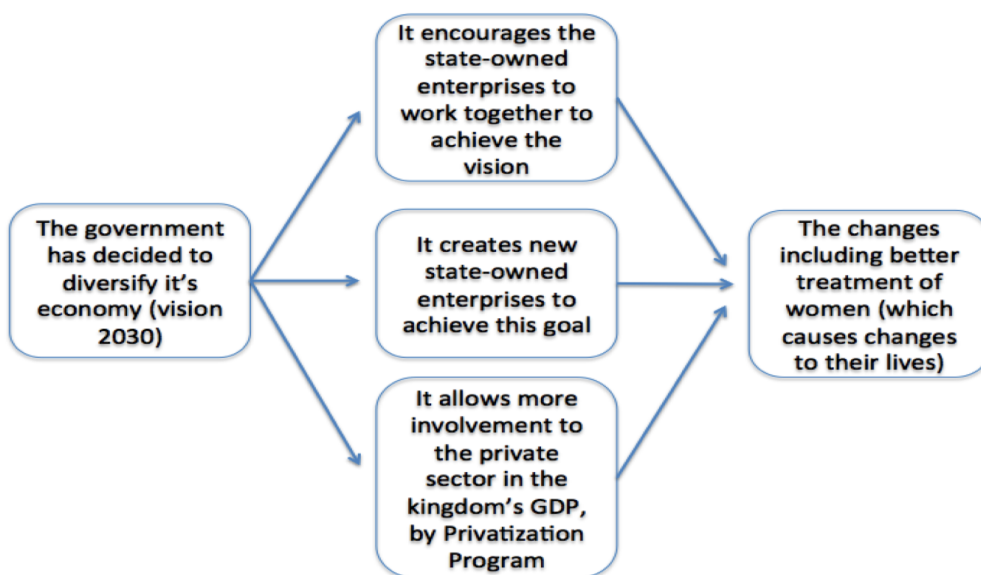
Privatization program "will enhance the role of private sector in the provision of services and the availability in government assets" (privatisation program, 2018).

Figure 4.3 (The process of the government to encourage organisations (private and state-owned) to be part of the Vision 2030)

For instance, those government officials who make the decision to grant subsidies actually prefer firms with state-ownership in order to support the construction of indigenous innovation as well as promotion of the welfare of society (Bruton et al., 2015; Zhou et al., 2017).

Thus, in the unique case of Saudi Arabia, private firms now enjoy the acquisition of certain government assets in addition to support from the government for enterprises, such as women's empowerment , that help to achieve the goals of the new vision. An example of government support for the goal of empowering women is that if a firm employs a woman it will get points equal to employing two men, and these points will give it more privileges that will facilitate its business (Sian, Agrizzi, Wright, Alsalloom, 2020). Thus, with the support of the Saudi government, private firms can share the cost of the social innovation (giving greater roles to women) with the government in order to achieve the new vision. There is a shift in the Saudi government's sole focus on economic growth to a more sustainable economic and social development (Vision 2030) that encourages the government to share the cost of social innovation with all sectors. In conclusion, all firms should respond to the government's call for the new vision by investing the available resources and improving social innovation.

4.5.2 Efficiency Logic

This logic is concerned with the efficiency of resource utilization. From a traditional economic view, there is a conflict between state ownership and efficiency, which is known as the extent to which resources' input are transformed into products' output (Shleifer, 1998; Megginson and Netter, 2001). In addition, there is some empirical research applied in different countries confirming this issue by stating the negative impact of firms owned by the state on their outputs (e.g. Inoue, Lazzarini, & Musacchio, 2013, Kroll & Kou, 2019 and Goldeng, Grünfeld, & Benito, 2008). According to them, state ownership may cause inefficiency in utilising the plenty of resources acquired by having the privilege to access state assets (Zhou et al., 2017; Pan et al., 2019).

On the other hand, private firms proved their ability to have higher resource utilisation efficiency (Zhou et al., 2017); however, at the same time, they have scarcity in resource acquisition. This fact encourages them to boost environmental innovation and the initiatives that add to their companies' value and improve their competitiveness (Megginson, 2005). However, they might not be interested in social innovation as much as their interest in environmental innovation as their counterparts in state-owned enterprises (Wang, Jiao, Xu, & Yang, 2018). Thus, according to Wang et al., (2018), state-owned enterprises focus more on the goals that maintain societal security, help in reducing unemployment rates and dominate sensitive industries.

The fact that state-owned enterprises have to pursue divergent goals and targets considered one of the reasons that cause distraction for their resource utilisation efficiency (Pan et al., 2019). Accordingly, this distraction may hinder innovation process regarding environment. Another reason is referring to how businesses are run in private firms or state-owned enterprises. Private firms are more dedicated to ensure that a firm is operating efficiently (Eisenhardt, 1989) because of setting up strong monitoring systems (Fama, 1980; Beatty and Zajac, 1994). On the other hand, SOEs' are not exposed to eligible mechanisms for monitoring (Cuervo-Cazurra et al., 2014) because managers within SOEs in certain emerging countries are appointed based on political reasons rather than for their capabilities or skills in running the business (Qian, 1996; Ramaswamy, 2001). Therefore, these managers have a low level of motivation to achieve competitive targets, as there is a deficiency of aggressive profit-sharing rewards and thus they cannot take advantage of successful innovation (Shleifer, 1998). Accordingly, managers might take advantage of their positions in obtaining personal gains, securing political support or ensuring more opportunities to be elected (Khwaja and Mian, 2005). Apparently, these two main reasons can explain the low level of resource utilisation efficiency in SOEs and the high level of resource utilisation efficiency in private firms regarding environmental innovation.

4.5.3 How Both Views Jointly Explain Organizations' Behaviour in the State of Saudi Arabia

Company logic and efficiency logic both state valid arguments, and they should thus both be considered to explain the role of state-owned and private firms in social innovation. Different enterprises will present different levels of combining these two logics regarding their behaviour towards social innovation.

There are three main types of enterprise behaving differently based on how they balance between the two logics, namely: firms with high level of state ownership, firms with intermediate level of state ownership and firms with low level of state ownership (private firms as the extreme case). The varying levels of state ownership will cause different salience of the company and efficiency logics (Zhou et al., 2017).

In the case of high level of state-owned firms, they have access to abundant assets of the state and at the same time, they have low levels of resource utilisation efficiency (pan, et al. 2019). Regardless of their failure to utilise state assets efficiently, they can compensate for that cost with the plenty of resources that are available to them. On the other hand, in the case of private companies (low level of state ownership), they have do not have access to assets of the state yet they have proved to utilise their available resources efficiently (Pan, et al. 2019). It is argued that private firms as the extreme case of low level of state ownership usually overcome this scarcity of resource acquisition by developing a strong internal capabilities (Darnall and Edwards, 2006) due to the management strict monitoring. This makes them utilise their available resources efficiently and boost environmental innovation (Pan, et al. 2019). At the maximum and minimum levels of state ownership, firms seem to boost social/environmental innovation while in the case of intermediate state ownership, firms, as suggested by Pan et al. (2019), tend to lack the plentiful resources that SOEs enjoy and the high efficiency level of resource utilization seen in the private sector, and therefore social/environmental innovation will be accordingly low.

In addition, the degree of competition in an industry is an essential element of the efficiency effect, as it causes firms that perform inefficiently to drop out of the

market (Porter, 1985; Geroski, Mata, and Portugal, 2010). In highly competitive markets, organizations should develop their innovative product as an essential process for their survival and success (Brown and Eisenhardt, 1995). Thus, within markets with high levels of competition, SOEs employ resources more efficiently regarding innovation development due to less political interference and more managerial motivation in such environments (Zhou et al, 2017, and Pan et al., 2019).

Nevertheless, in the case of Saudi Arabia, state-owned firms are not necessarily following the attitude of their counterparts in other countries. Saudi Arabia is unique in their basic system, which is a monarchy along Islamic lines. The king is the formal head of the house of Al-Saud (the royal family) and the prime minister of the kingdom at the same time. Thus, the king controls the whole country. In addition, the country's primary source of revenue is oil, and so the kingdom is heavily dependent on the oil sector, which was the reason for its current reforms after major drops in oil prices since 2012. It issued its new vision in 2016, aiming at diversification of its income resources to achieve sustainable economic growth. Indeed, this caused the government exercise caution in selecting the management of the state-owned enterprises based on capability rather than favouritism.

The fact that the Saudi economy depends on oil production leads to the enormous attention given by the government to maintaining its stability in international markets. Thus, as part of this effort it has been intense in selecting management leadership in all state-owned enterprises that affect its economy. Thus, capable persons are assigned to the correct positions, which encourages them to utilize the resources obtained from the government efficiently. Within this policy, managers will be free of political interference that causes them to exploit their positions to achieve their own interests at the expense of efficiency. This explains the existence and validity of efficiency logic within state ownership in Saudi Arabia. Furthermore, recently with the issuance of Vision 2030, the focus of all institutions in Saudi Arabia is to achieve the goals of the vision. For this aim, lots of firms have been established, including state start-ups. According to Hannan and Freeman (1984), start-up firms are generally more innovative as

the likelihood of adopting new alternatives increases, unlike the case of established firms that have already formed their routines. Hence, start-ups are in better positions to respond to external changes (Zhou et al., 2017).

In the case of private companies (low level of state ownership) after the issuance of the privatization programme (Figure 4.3), the resource acquisition will increase in addition to the extant levels of efficiency. Hence, they will make a balance between the two logics and boost social innovation.

According to the above discussion, it is clear that the state of Saudi Arabia has an essential role in forming the attitude of most organizations in general and in particular regarding social innovation, because of their active effect on its economy. The following section provides further explanation of the role of the state in the Kingdom.

4.6 The Logic of the State

The state here plays a significant role from the beginning when allowing conservative religious scholars to control the country's identity and social affairs that together with culture and traditions –which originated from Bedouin and tribal culture – contributed to shape the current situation regarding women (Aldossari and Robertson, 2016; Syed et al., 2018). Therefore, it is not an easy task to distinguish between religious, cultural and social norms, whether they originated from culture, society or religion, as they all overlap (Al Alhareth, Al Alhareth, & Al Dighrir, 2015; Al Lily, 2011; Syed et al., 2018).

Going back to the beginning, and the unification of the Kingdom of Saudi Arabia in 1932, King Abdulaziz, using Sharia law, unified various tribal regions with different cultures under the banner of Wahhabi Islam. Wahhabi Islam is the dominant form of Sunni Islam in the Kingdom established by Mohammed ibn Abd-Alwahhab.

On the other hand, the political and economic aspects are controlled by the King. Even though the main role is assigned to the king, any attempt to reform social

aspects, including gender inequality, must be negotiated with religious scholars (Al-Rasheed, 2013).

Recently, Prince Crown Mohammed bin Salman, after taking over the reins, changed many roles of different parties in the Kingdom, including the role of the religious police. He reacted with regard to demands on the country in response to external pressure to gain legitimization on an international level when addressing gender inequality and meet the expectations of those states with which it conducts trade, and internal pressures regarding economic concerns brought on by implementation of the Saudization policy. Saudization is a policy imposed by the Ministry of Human Resources and Social Development aiming to increase the employment rate among Saudis by requiring private companies and enterprises to fulfil a certain quota of Saudi national employees (Mihret, Alshareef, & Bazhair, 2017). Under this policy, there is a programme known as Nitaqat that aims to categorize private firms based on their current numbers of Saudi employees – those with high levels enjoying certain privileges that are not afforded to those with lower levels (Ibid). Additionally, it encourages private companies to employ more women by counting one female as being equal to two male counterparts (Sian, Agrizzi, Wright, Alsalloom, 2020). This step is contributing to the improvement of women's participation in the workforce (Elamin & Alomaim, 2011; Mobaraki & Soderfeldt, 2010). Based on the General Authority for Statistics in their report on the employment rate, there was growth in the employment rate of Saudis from 40.2% in 2016 to 46.7% in 2019 (General Authority for Statistics, Kingdom of Saudi Arabia, 2022) (see Figure 4.4 below). More recently, there have been initiatives regarding this policy introduced as part of the Saudi Vision 2030. These initiatives focus on utilization of local talent, women in particular, by aiming to increase their participation rate in the workforce to 30% by 2030 (GOV.SA, 2022).

معدل المشاركة في القوى العاملة للسعوديين %

Figure 4.4 (The Saudi employment rate)

Source: General Authority for Statistics, Kingdom of Saudi Arabia (2022)

As a result of such initiatives and reforms, there has been a noticeable steady increase in the female participation rate in the workforce from 14% in 1990 to 22% in 2017 (The World Bank Data, 2017).

From the above, it is clear that in the case of Saudi Arabia, the state has the supreme role in both situations. Prior to the new vision, it activated the role of religious scholars to reshape the social norms and control individuals' activities based on royal decree in 1992, while after the implementation of the new vision, the king and his son according to external and internal pressures have restructured many roles of different parties in the Kingdom, including the role of religious scholars.

4.7 Religious Logic

It is important to mention here the notion of hegemony that Saudi Arabia uses as a strategy to achieve its new vision. As explained in the section on the logic of the state, Saudi Arabia, as an Islamic country has hegemonic control over the Islamic world (Akbarzadeh and Ahmed, 2017). This kind of hegemony is related to religion and in the first instance, entails its religious hegemony within its own borders. Therefore, religious hegemony may be a tool that the state uses to

impose its dominance, as Islam is still the official religion in the country and people consider it as a basis and reference for their daily lives. It gives them legitimacy for their conduct. Thus, the state uses the basis of religion to employ its legislations regarding social aspects (Al-Rasheed, 2013).

According to Scott (2001), religion "refers to the belief systems and related practices that predominate in an organizational field" (p. 139). Saudi Arabia adopts Islam as the official religion in the country. Despite the fact that the role of religious clerics has been limited in the Kingdom after the commencement of the new vision, the government still considers their views "Fatwas" to gain acceptance from society, especially those who are conservatives. This is because religion is still considered the main guidance for many people regarding their daily lives. Therefore, the new vision, which follows a liberal view, is working within the values of Islam and not against them just like other reforms prior to the vision (Doumato, 2000). This is an attempt to improve the whole country including society, and to remove the conservative view that restricts women from working, driving, voting and enjoying all their rights to live decent lives.

In fact religion has had a significant role in shaping and promoting individual conduct since the foundation of the Kingdom of Saudi Arabia in 1932. Furthermore, Islam is the law under which the government is ruling. It is the legal system that is derived from the Qur'an, Sunnah (the practices of Prophet Mohammed), Ijmaa (the consensus of religious clerics, depending on place and time) and Qiyas (forms of analytical reasoning) (see Figure 4.5 below). These are the only four sources of Islamic law.

Four sources of Sharia law:

1. Qur'an	It is a sacred book and the main source of Sharia law. It is believed by Muslims to be revelation from god to his prophet.
2. Sunnah	The practices and habits of the prophet
3. Ijmaa (consensus)	It is the unanimous agreement of Muslims at different times. There is divers agreement on people who can participate in this process.
4. Qyas (Reasoning by analogy)	Forms of analytical reasoning.

Figure 4.5 (Different sources of Sharia law)

It is of importance to mention here that the principles and rules derived from the Qur'an and Sunnah are clear and fixed. On the other hand, there are some issues not explained in detail in these two sources, because features and demands of people, places and times are changing and therefore, the role of consensus of clerics is important here to consider the present variables and retain the validity and appropriateness of rules. This is why some rules have changed with the passing of time and many presume this makes Islam suitable for all places and times (Patoari, 2019). A very recent example is the current situation of COVID-19, where many religious duties, such as the five daily prayers (Jama'ah) – the attendance is enforced on men only – at mosques and Friday prayers have been suspended to prevent the spread of the virus. This decision was made by Saudi Arabia's highest religious body, the Council of Senior Scholars, and the Minister of Health (Naar, 2020).

However, there are some critiques regarding the conservative interpretations of Islamic teachings that have caused some strict legislations concerning women. A significant example is the longstanding ban on women driving in Saudi Arabia,

which is something that is not mentioned either in the Qur'an or Sunnah to be banned but, has occurred as a result of conservative views.

There are actually two points of view; one is that Islam is not responsible for the particular unfair forms of treating women in society but rather women's "inferior position results from cultural and social constructions by men and not from formulations in sacred texts" (Altorki, 2000, p. 233). This is obvious from the situation of women in other Islamic societies that are less conservative regarding several principles, such as the application of wearing the Hijab.

The other viewpoint regard Islam as a significant principle affecting social norms, particularly with the patriarchal traditions that give authority to men over women (Elamin & Alomaim, 2011, Hamdan, 2005; Mobaraki & Soderfeldt, 2010; Sidani, 2005). Indeed, Islam is acting in a superior role regarding women's position in societies however, as the interaction of culture and interpretation of its teachings by clerics result in particular ways of treating women. Essentially, in the times of the prophet Mohammed and his companions, women were working, teaching and studying, and thus true Islam did not prevent women from exercising their basic rights and fulfilling their needs. Women were even not forbidden from working in positions of authority (Kausar, 1995). Indeed, there is a conflict between Arabic pre-Islamic culture and Islamic culture for example in terms of forbidding women from work and education in the Arabic culture while encouraging women to become educated and work in Islamic culture within Islamic boundaries (Omair, 2011, and Aljuwaisri, 2015). Furthermore, there are no literal from the Qur'an regarding specific details such as segregation, patriarchal control and dress codes; these are all derived from conservative interpretations of Islam (Doumato, 1992). The main principle among all of women practices is to be in line with their chastity and dignity (Hamdan, 2005; Jawad, 1998). Therefore, in both cases previously when the country depended on a conservative interpretation of Islamic teachings and recently when the country updated its systems and limited the role of religious scholars; religion has shaped the lives of all Muslims based on clear principles noted in the Qur'an and Sunnah, with existing differences regarding small details that change according to time and place. There is clear evidence that as the government still rules under Sharia

law, it usually uses relevant true Fatwas when it imposes new legislation, which could face disagreement from certain conservative people. This has been clear since the foundation of the country when Islam was used to add legitimacy to individual conduct and government legislations as it gives people the basis of, areference for, and guidance in their conduct and everyday lives. This explains the superior role of religion that is based on Sharia law, as it covers many areas such as criminal, family, contract and commercial law.

4.8 Family Logic

The family plays a significant role in the lives of Saudi women. It is the basic unit of society. From an Islamic perspective, the family is a group of people coming from a relationship between a man and woman through a marriage contract and the consequent offspring from such a contract. In Saudi Arabia, families have special features gained from Islamic teachings and Saudi culture which differentiate them from families in other Muslim societies. Islam gives the family unit great attention. It encourages children to take care of their parents and parents to bring up their children and there are lots of quotes from Qur'an and Sunnah clarify the rights and duties of all family members. Furthermore, Wahhabism concentrates on the family unit as the centre of society and the vital pillar of the family is the woman, despite patriarchal authority (Sian, Agrizzi, Wright, Alsalloom, 2020). In fact, Islam recognizes the biological differences between men and women, which gives each different responsibilities. It refers to the physical power men have. which means they are usually stronger than women. This means men have been obligated to protect women and families and provide them with financial support, while women are expected to fulfil their role as mothers (have children) and wives. Islam accepts this fact and does not obligate women to be the responsible for the financial support. Nevertheless, this has not limited women's ability to get education and join the workforce since the advent of Islam. For example, the prophet's wife Khadijah was a successful trader in Mecca (Khan, 1996). On the other hand, Muslim families in Saudi Arabia are affected by the culture and conservative interpretation of Islam. Because of that,

women in Saudi families are considered vital factors in creating good families which together can build a promising nation (Al-Rasheed, 2013). Alrasheed (2013) confirms their role by mentioning the intention for educating women is only to be good mothers who "contribute to producing the obedient, homogeneous and pious nation" (p.20). A study of the development patterns of the Saudi workforce participation from 2011 to 2015 shows that 68% of women have academic degrees compared to 21% of men with academic degrees (General Authority for Statistics, KSA, 2015).

Doumato (1992), in her study on national identity of women in Saudi Arabia, represents the ideology of "ideal Islamic woman", which is an expression used in official government statements that refers to a woman who is "dedicated to protecting the family and guarding 'traditional values' and 'Islamic morality (p.33)", which is then considered a sign of morality. In this regard, *ulama* (religious scholars), in attempts to maintain the honour and protection of women, have issued several *fatwas* (pronouncements) on different aspects in women's lives in the country (Sidani, 2005).

Moreover, in the Saudi society the reputation of the family is a matter of importance for all family members, and women here play a very sensitive role in this reputation. If a woman has committed any type of impropriety either actually or perceivably, or her chastity has been compromised, this will taint her morality and bring shame to her entire family (Arebi, 1994; Mosquera et al., 2002). This will leave different impacts on women, such as limiting their chances to get married to 'proper' men from respectful families, and also on their family members, as they may face difficulties in their social life. Indeed, as mentioned by Sidani (2005), the interaction of Saudi culture and interpretations of Islamic law has led to restrictions that have impacted women's choices and experiences. This interaction has created certain norms such as family honour and dishonour and reputation (Del Castillo, 2003; Mosquera, Manstead, & Fischer, 2002).

This is why it has been a big responsibility for men to protect, safeguard and honour women (Sian, et al., 2020). The reputation and morality of women in Saudi families are considered valuable assets. In this regard, men strive to

preserve their family's honour, leading to the culture of "over protecting" their female relatives through strict forms of veiling (Arebi, 1994; Jamjoom, 2010) in addition to the conservative rules imposed on women in performing different daily activities. These conservative rules include the requirement to obtain permission from male guardians to travel inside and outside the country, enrol at university, apply for a job, file a court case and so on (Deif, 2008).

Furthermore, male members in Saudi families are completely responsible for providing for their families financially and women are thus not required to join the workforce, and were historically excluded (Doumato, 1999; Elamin & Omair, 2010).

In this context, preserving the value of family honour and protecting the family unit with the aim of producing a 'good generation' put pressure on women to focus on their duties at home, which has been a factor limiting her involvement in the labour market.

4.9 Combination of These Different Logics

The current study focuses on five institutional logics in an attempt to explain the drivers behind change in the treatment of women after the commencement of Vision 2030. This includes how Saudi society perceives the role of women inside and outside the home, and what the dominant logics have been behind the prevalent norms with the passage of time.

This study seeks to understand the position of Saudi women in society and the factors that are engaged in shaping individuals' and organizations' behaviour regarding women. Figure 4.6 illustrates the combination of different logics as external pressures that create the status quo regarding women's position in society.
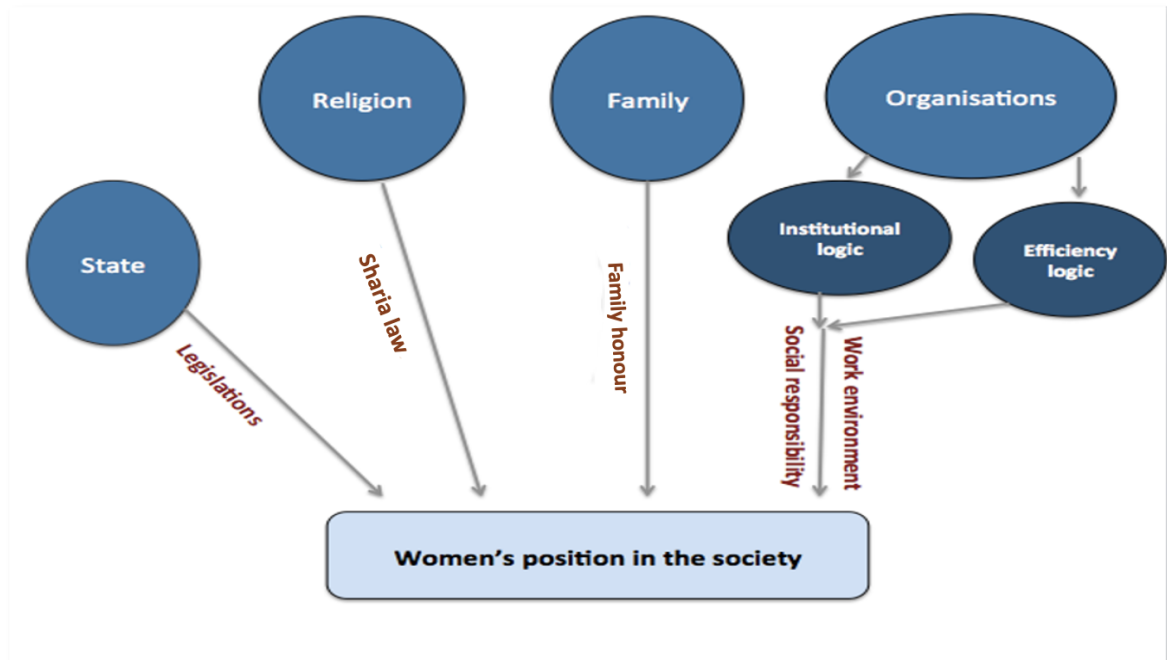
As can be seen from Figure 4.6, the position of women in society is structured based on several agents, working together and each affecting women's position to a different extent. In the Kingdom of Saudi Arabia, many dominant logics are the reason for the status quo. These are namely company logic, efficiency logic, state logic, family logic and religious logic. These logics fluctuate in their dominance over time, depending on the surrounding circumstances. In Saudi Arabia since its unification, Sharia law has been applied under the banner of Wahhabi Islam. From that time, religious scholars were given authority to take control of various aspects all over the country. Even with the main power that was assigned to the king, religious scholars took the lead in negotiations regarding social aspects such as gender equality (Al-Rasheed, 2013). Therefore, religious logic was the dominant logic at that time and has led to the current position and treatment of women. Nevertheless, without the consent of the kings over that time, religious scholars would not have had an effective role in the country. The transmission in different aspects such as empowering women, after Vision 2030 is visible evidence of the role of the state in changing the status quo. The role of religious scholars was limited recently, and many conservative views regarding the position of women in society were reformed using more suitable

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and flexible interpretations of Islamic teachings. These reforms have gradually changed many traditional attitudes and values that have emerged from a combination of culture and a strict interpretation of Qur'anic verses. According to this, currently, the state is the superior logic over all other logics. This does not eliminate the roles of company logic, efficiency logic, religious logic and family logic, as each logic has its effect on a specific part of the country, and combined, they shape the status quo.

Family logic is a very significant logic, as the family unit is a matter of great importance in Saudi society (Al-Rasheed, 2013). Saudi people highly appreciate the value of family honour and each member of the family has the responsibility of preserving this honour (Littrel and Bertsch, 2013). Women here play a sensitive role as they are assigned to fulfil their roles as mothers and wives (Al-Rasheed, 2013). This reduces the pressure on them to join the workforce as men are the ones who are responsible for providing their families with financial support. This has been a factor limiting women's participation in the workforce.

Company logic explains the rationale behind the willingness of state-owned enterprises to promote social innovation, including women's empowerment . This can be attributed to the access to resources enjoyed by these enterprises (Pan et al., 2019). Thus, the privilege these firms have of possessing governmental assets, such as land, funds and bank loans at lower costs (Zhou et al., 2017), is the driver for their behaviour regarding social innovation. On the other hand, this explains why private firms with financial goals may be less willing to make an effort in this regard. Nevertheless, in the case of Saudi Arabia after the start of Vision 2030, the government's orientation has been towards privatization to improve the quality of services and goods provided. This means that private firms are now able to acquire state-owned assets and services, which gives them the benefit of resource acquisition to allow them to become involved in social innovation.

Efficiency logic is concerned with the efficiency of resource utilization. According to this logic, there is a conflict between state-ownership and efficiency, i.e., resource input is not transformed properly into product outputs (Shleifer, 1998;

Megginson and Netter, 2001). However, in the case of Saudi Arabia the SOE are unlike their counterparts in other countries, as they all refer directly to the king and there are strict monitoring mechanisms and systems, and the management team is selected for their skills and not based on favouritism. These two latter logics are employed to explain why state-owned and private firms have a role in changing the status quo regarding women's position in society. They both have initiatives in their social practices regarding women's empowerment in addition to the convenient internal environment they provide to women to encourage them to join the workforce.

According to the discussion above, there is an interaction between different logics that together contributes to shaping the cognition and behaviour of individuals and organizations. This reflects the argument of Meyer and Rowan (1977) that within an institutional environment, we can have diverse and competing logics.

4.9.1 The Interaction of Institutional Logics With Each Other Once a New Logic Emerges or Changes its Dominance Status (the Level of Hybridity)

It is a matter of importance -as noted by Pache and Santos (2013b, p.31)- to focus on "how multiple individual-level responses to competing logics ultimately aggregate to organizational-level responses over time". The challenge is to understand the interplay and outcome of the institutional logics interacting with each other at the field, organizational and individual level. This leads to the role of hybridity which can be understood as the existence of multiple institutional logics operating in a field at the same time and contradicting each other at different levels (Busco, Giovannoni & Riccaboni, 2017). The challenge is to make sense of and understand how these logics might compete within a field (Pache and Santos, 2013b) or work in line with each other. In this regard it's important to be clear if the logics are competing or reinforcing of each other and along with the field and organizational level impacts of the logics, it is also important to consider how the individual managers of the organization internalize and are

influenced in their behavior by these various logics (Lander et al., 2013; Lepori and Montauti, 2020; Zilber, 2016).

In this study, according to the literature review, there are several institutional logics that are assumed to be controlling the situation in Saudi Arabia in regard to women's position in the society. As pointed out by Friedland and Alford (1991) that these institutions have central logics through which they control the means and ends of the behaviour of organisations and individuals. Their control is applied in different levels for each logic which makes them conflicting or competing over time (for more see: Purdy and Gray 2009; Reay and Hinings 2009). Hence, some logics are acting as dominant logics in influencing social practices, depending on different pressures that provide them certain level of power yet, their dominance is not constant (Jensen, Kjærgaard and Svejvig, 2009). Indeed, the contradiction existed within different institutional logics causes transformation of individual identities, organisations and society through providing cultural resources to individuals groups and organisations. This is confirmed by Friedland and Alford (1991) that although institutions constrain actions, they afford sources of agency and change.

According to Thornton and Ocasio (1999), that there are different mechanisms that facilitate the process of changing institutional logics within organisations which are the presence of institutional entrepreneurs, structural overlap, event sequencing, the presence of multiple logics and so on. The context of this study suggests that the most relevant mechanism that seems to be facilitating the process of the change is the presence of multiple logics. This mechanism could explain how the existence of several logics with different levels of power broke the boundaries of organisations and individuals.

This study focuses on five institutional logics that work together to influence the practices of different agents in the society and facilitate the process of the change to different elements that shape women's lives. As illustrated previously in this chapter that the five institutional logics affecting women's position in society are working through vital elements. First logic is the logic of the state that illustrates the role of the government in issuing different legislations to change the status

quo such as the new Vision in the case of Saudi Arabia. Once a logic changed in terms of its power and dominance this would trigger other logics to be either a hindrance or facilitator of its change. In other words, these logics started to change their attitude and compete or conflict with the new orientation of this logic. Organisations also have a significant role in creating the change. The company logic and efficiency logic are explaining the organisation's behaviour in this regard. These two logics in general often are working in line with the logic of the state. As the state has the greatest dominance and control over the country. Hence, once it decide to improve the country it would provide organisations the desire to be in line with a matter that takes most of people's attention. At the same time, there is a potential that a multiplicity of organizational logics working together could provide impetus for the organizational change (Busco, Giovannoni and Riccaboni,2017; Contrafatto, Costa and Pesci, 2019).

The fourth logic which was dominating other logics and conflicting with the development of women's situation in society is the religious logic (this has been explained further in the context setting chapter). Indeed, it was not based on constant values as there were external pressures that directed the dimensions of the interpretation of Islamic religion. The main agent was the conservative interpretation of Islamic teachings (Elamin and Omair, 2010). Hence, when the government allowed religious scholars to lead the negotiations regarding social aspects of people such as empowering women (Al-Rasheed, 2013), they were concerned about any new project that is calling for freeing women from their traditional positions as mothers, daughters and wives. Thus, the whole society strives to preserve their female hounur and reputation (Miller-Rosser, Chapman, & Francis, 2006). This situation is because of the Bedouin culture (pre-Islamic culture) that was dominating the perception of people at that time which impacted how they interpreted Islamic teaching (Al-Hibri, 1982). However, once the government challenges the misleading contradictions between the true Islamic values and the conservative culture, people will realise that some conventional practices regarding women are not generated from Islamic teachings. Thus, Islam in this case works as a tool to legitimize people's conducts and beliefs. Fifth logic is family logic that is competing with religious logic in

regard to the view of overprotection of female members' chastity to save the family honour. As Islam calls for the importance of the family unit and it states duties of its members towards each other, the conservative traditions interfered to structure the value of the family in Saudi Arabia. Family logic had more effect than religious logic in driving the behaviour of families. For example, people were aware that the prophet's wives were teaching his companions the prophet's conduct inside his house even though, they did not accept the idea of empowering women.

Accordingly, a combination of these institutional logics with different levels of domination constructed the boundaries that are shaping the conventional role of women in the society however, the change in the power and the effect of each logic may challenge the status quo leading to a significant change in the society.

4.9 Conclusion

This chapter provided a theoretical framework of the current research. It applies institutional logics to help the researcher in the interpretation of the obtained data. It presented five institutional logics namely; the logic of the state, company logic, efficiency logic, religious logic and family logic. These are in the case of Saudi Arabia, the most powerful logics that affect different agents in the country and cause the past and current status. The chapter finally illustrated how the combination of these logics works together to understand the context of Saudi Arabia. These logics argued to work against each other in the literature most of the cases however, in the case of Saudi Arabia they seem to enforce each other.

Chapter Five: Research Methodology

5.1 Introduction

This chapter will describe the research methodology used in the current research. It will begin by explaining the research philosophy in terms of its ontology and epistemology, and it will outline the rationale behind the methodological paradigm used in the research. Additionally, this chapter will cover the research strategy, the research methods used, the processes of data collection and analysis, as well as ethical considerations. Furthermore, it will pinpoint the goals of the Saudi Vision 2030 that are compliant with SDG5 (relating to gender equality) and improvements in women's lives.

5.2 Research Design

Braun and Clarke (2022) describe research design as the umbrella under which the overall plan and all the elements involved in a research project should fall. This current research follows the guidelines of a study by Saunders, Lewis, and Thornhill (2009), which explains how the different stages of research must start with a research philosophy, then a research approach, and then move on towards formulating a research methodology, before deciding on actual methods to be used. The diagram below (Figure 5.1) illustrates this process as applied to the current research.
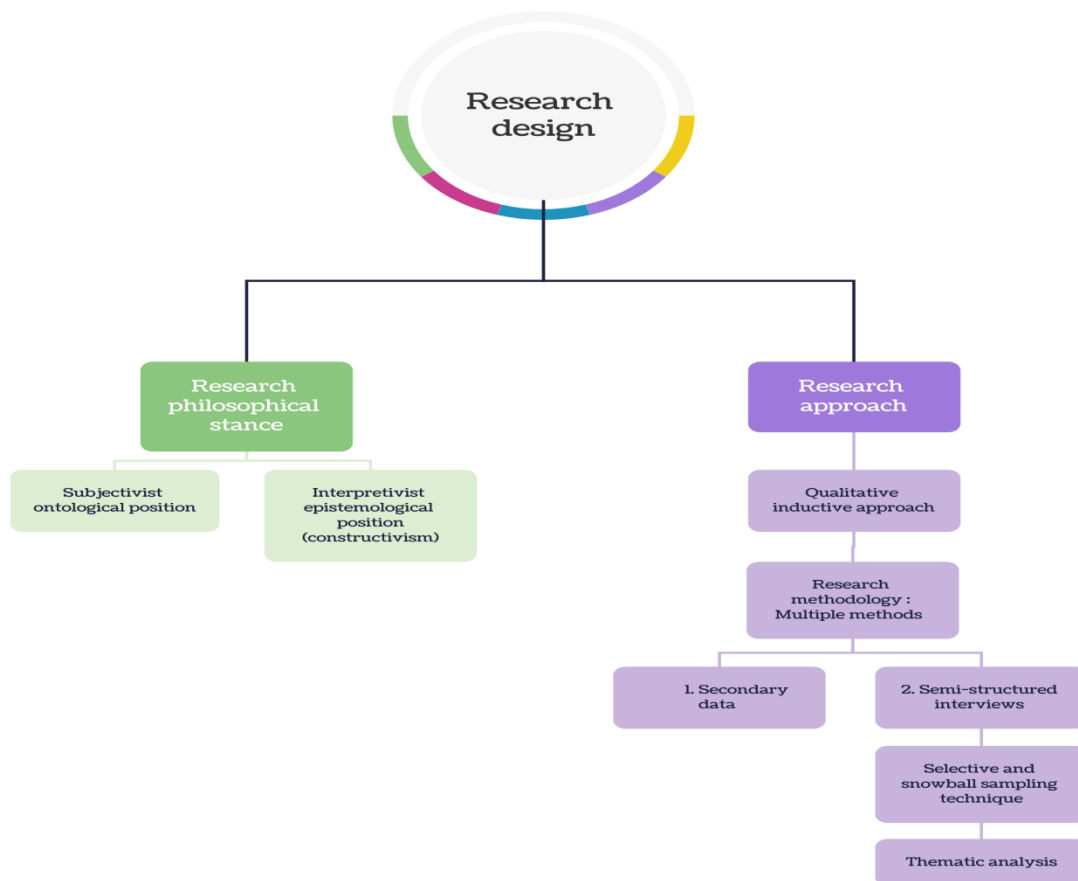
Figure 5.1 Overview of the current research methodology

5.2.1 Research Philosophy

When conducting research, it is important first to understand the philosophy that the research shall follow. Burrell and Morgan (1979) explain the importance of understanding research philosophy in terms of how it provides a useful insight into an area of research that has previously been approached differently by other researchers. Furthermore, in accordance to business and management researchers, Johnson and Clark (2006) confirm that a researcher's understanding of their philosophical assumptions is an essential learning process that must be undertaken so as to determine a research strategy for investigation purposes. Deciding on a research philosophy is a stepping-stone in the research process, so that the researcher can undertake her or his research according to the ways that suit her or him best. A research philosophy can be defined as an, "over-arching

term" for "the development of knowledge and the nature of that knowledge" (Saunders, et al. 2009, p. 107). For business research literature, commonly used research philosophies include positivism (or post-positivism), interpretivism (constructivism), realism (advocacy/participatory), and pragmatism (Saunders et al., 2009; Creswell, 2009). Burrell and Morgan (1979) divide research philosophies into four main paradigms as follows:

1) The functionalist paradigm (objective-regulation).
2) The interpretive paradigm (subjective-regulation).
3) The radical humanist paradigm (subjective-radical change).
4) The radical structuralist paradigm (objective-radical change).

Each paradigm makes its own ontological and epistemological assumptions.

In linking accounting research to the discovery of knowledge, Chua (1986a, p. 603) argues that accounting is a type of knowledge that is, "produced by people, for people, and is about people and their social and physical environment". Thus, it works as a relationship mediation tool between people, their needs, and the environment in which they live (Tinker, 1975; Lowe and Tinker, 1977). Some scholars use different terms when talking about research philosophies, such as Crotty (1998), who uses the terms 'epistemologies and ontologies'. However, generally, each philosophy has its own ontology and epistemology. Saunders, Lewis and Thornhill (2016) conceptualize research philosophy as a 'research onion' in order to understand the different research philosophies that are available for researchers. Figure 5.2 below illustrates this idea.
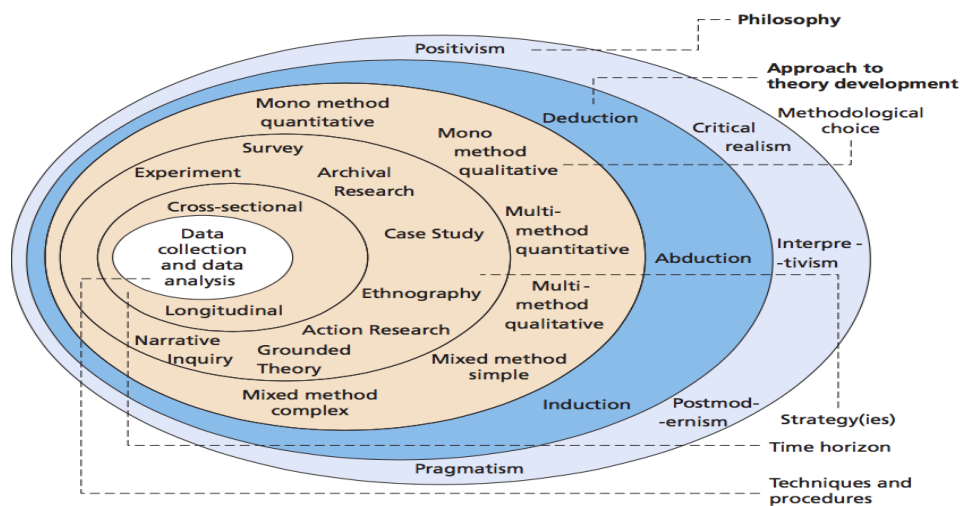
Figure 5.2 The research 'onion'

Source: Saunders, Lewis and Thornhill (2016, p. 130)

This current research follows the interpretivist (social constructivist) paradigm. This relates to research which takes into account ways in which humans make sense of the world they live in. This paradigm incorporates human experiences, and how these experiences are interpreted in day-to-day life. Burrell and Morgan (1979) note that human experiences lead to incredible realisations from day-to-day life events. Bearing this in mind, the interpretivist paradigm looks to make sense of what is happening, rather than forming plans to achieve change. This paradigm carries its own assumptions about ontology and epistemology, therefore it is appropriate to serve the current research objectives because it assists the researcher's interpretations of the institutional logics that shape women's lives in Saudi society. Furthermore, it incorporates looking at changes to a traditional woman's position in society.

Ontology can be defined as being, "concerned with the nature of reality", while epistemology is concerned with, "what constitutes acceptable knowledge in a field of study" (Saunders et al. 2009, pp. 110-112). Ontology is different from research epistemology in the way it looks at things as they are. Research ontology can be linked directly to research philosophy; whatever research philosophy is used, this will be similar to its ontology (Cooper and Schindler, 2014). This current research follows an interpretivist philosophy; the research ontology

adopted looks to perceive what is real in our own world as inter-subjective, through multiple meanings and understandings on an experiential and social level (Dudovskiy, 2018). However, perceptions about what is socially constructed may vary according to how every individual perceives his or her reality. This observation takes in to account the current research objectives which are to examine the calculative and control practices organisations use, based on female perspectives, and compare these perceptions to reported practices and policies found in a company's annual reports and websites. This helps us to understand the role of Saudi organisations (which use management control systems) in improving women's positions in society, after the implementation of the Saudi Vision 2030.

The research epistemology for interpretivism leads to a subjectivist or transactional epistemology (Cooper and Schindler, 2014). Chua (1986b, p. 604) notes that "epistemological assumptions decide what is to count as acceptable truth by specifying the criteria and process of assessing truth claims". In the current research, this works via the researcher's attempts to provide interpretations of truth by collecting several sources of data in order to understand the views of female employees about their experiences. This follows through the idea that there is no separation between people and their knowledge, which means that there is a clear link between the researcher and the subject of the research (Dudovskiy, 2018). This paradigm is consistent with being a Saudi female employee who interviews other Saudi female employees, and studies the impact of an organisation's calculative practices on their lives. In this case, the researcher has prior knowledge due to being exposed to the same circumstances as the women being interviewed, relating to the context under research. This perspective looks to interpret reality in order to find answers to the research questions (Cooper and Schindler, 2014).

The social constructivist paradigm is seen as appropriate for the current research because the researcher is part of and has previously engaged with the topic under study. In other words, this paradigm allows the researcher to offer an in-depth understanding of the whole situation with regard to possible changes that have happened in women's lives as a result of the Vision 2030, enhanced by

prior knowledge of the environment and context surrounding these changes. In order to spend time with the participants and gather information, the researcher depended on her interpretation of the phenomena, based on the social constructivism paradigm, rather than relying on hypothesis. According to the nature of how Saudi society is constructed, there is a need to employ this paradigm (Alessa, 2013), so as to uncover complexities regarding the treatment women have received prior to and after the implementation of the Vision 2030.

5.2.2 The Research Approach: Inductive

The research approach links the research theory with the process of collecting and analysing data (Bryman and Bell, 2015). According to Saunders et al. (2016), in business and management studies three main approaches are usually used for research, namely, deductive, inductive and abductive, each of which distinguish themselves from the other by their relationship to theory. It is argued that the use of the inductive approach is more commonly used with qualitative data techniques (Easterby-Smith et al. 2008; Bryman and Bell, 2015). Through this approach, researchers can obtain a greater understanding of theory, and can better describe the differences and subjectivity of perspectives (Bryman and Bell, 2015). This current research will follow an inductive approach, whereby the researcher can develop or generate a theory (Creswell, 2009). In this current study, the link between the philosophy of the research and the approach is addressed through the interpretation of the social actors' actions. As this study aims to examine working women's perspectives of calculative practices aimed at women, as introduced by businesses as a result of the implementation of Saudi Vision 2030, the inductive approach seems most appropriate to achieve this aim.

5.2.3 Research Methodology (Strategy): Multiple Methods and Case Study

The selection of a research strategy is one of the most important decisions a researcher can make for a research project (Denscombe, 1998). Research strategy is defined by Saunders et al. (2009, p. 600) as a, "general plan of how the

researcher will go about answering the research questions". Bryman (2008, p. 698) also provides a consistent definition of strategy as, "a general orientation to the conduct of research". Therefore, the strategy illustrates the overall direction of the processes used by a researcher to conduct their study (Remenyi et al, 2003).

There are numerous research strategies, and each strategy has special characteristics. According to Saunders et al. (2009), there are some criteria a researcher should consider when choosing an appropriate strategy, such as the research questions and objectives, the time available to undertake the research, resources and knowledge about the studied phenomena, and the researcher's philosophical understanding. Thus, it is important for researchers to apply the most appropriate strategy to allow them to answer the research questions, and to achieve their objectives. According to Yin (2003b) and Saunders et al. (2009), in spite of the numerous research strategies available to a researcher, many can overlap with each other. Generally, there are several strategies used by researchers in the field of business and management research, such as those identified by Saunders et al. (2016), namely: experiment, survey, archival research, case study, ethnography, action research, grounded theory, and narrative inquiry.

The research design for the current study follows a case study approach. The case study approach is used when a researcher must delve deeply into complexities in order to gain a better understanding of the topic, or to add value to what has been previously researched on the topic (Saunders, Lewis, and Thornhill, 2009). This approach focuses on a detailed contextual analysis of a limited number of events or relationships. Dul and Hak (2008) provide a definition that captures the special characteristics of case study research elements which are not applicable to other research methodologies, namely, the use of single or mini/multiple cases. Dul and Hak (2008) define a case study as, "a study in which (a) one case (single case study) or a small number of cases (comparative case study) in their real life context are selected, and (b) scores obtained from these cases are analysed in a qualitative manner (p.4)". Collis and Hussey (2009, p.82) explain that case study research can also accommodate

various research techniques, and allow the use of qualitative and quantitative data at the same time; it is, "a methodology that is used to explore a single phenomenon in a natural setting using a variety of methods to obtain in-depth knowledge". Yin (2003b) and Gerring (2007) also confirm this possibility. For the purposes of this research, a case study approach has been chosen to narrow down on the topic of the Saudi context regarding women, in order to understand, comprehensively, how Saudi companies have involved in working towards SDG5, and the compliant goals of Saudi Vision 2030 that contribute to women's empowerment.

5.3 Data Collection Methods

Chua (1986b) describes methodological assumptions as the research methods employed by a researcher as a valid source for obtaining meaningful findings. In general, according to the nature of data, there are two main categories of research methods, namely, qualitative and quantitative methods, and each has pros and cons (Smith, 1981). Quantitative data is numerical and is collected from statistics or structured questionnaires, whereas qualitative data is verbal and is obtained from in-depth interviews or observations (Saunders et al., 2016). According to Gerring (2017), qualitative methods usually use natural language, while quantitative methods use numbers and statistics. Qualitative methods are suited to the investigation of a selected case/event, and a small sample size, while quantitative methods work well when applied to a large, randomly selected sample. Qualitative methods employ an idiographic analysis style, and they focus on specific events and individuals. Quantitative methods employ a nomothetic analysis style and focus on the features a researcher believes can be generalised to a larger population.

The research questions for the current study require seeking an understanding of the socio-cultural and institutional practices that have contributed to changes to the boundaries of women's lives, both inside and outside of the workplace, via the calculative practices used by organisations. Therefore, this study is concerned with social aspects, and will use a qualitative (inductive) approach as a suitable

way to answer the research questions. This approach can help a researcher understand the phenomena being researched more than using numbers. Denzin and Lincoln (2005) note that qualitative research is particularly aimed at gaining a comprehensive understanding of people's circumstances and beliefs. Since the current research topic is exploratory in nature, qualitative methods are especially useful (Strauss and Corbin, 1990). Quantitative research mainly examines the relationship between variables in order to provide an answer for how many? who? and what? The focus of qualitative research is to understand and explain the meaning of social problems in order to answer the question of how? (Bryman and Bell, 2007).

According to Gerring (2017), the importance of qualitative data increases in cases where there is lack information about a subject, and when the research focuses on developing a new concept, uncovering new hypotheses, or determining new casual mechanisms. It is widely argued that social science research usually starts with qualitative approaches, and sometimes proceeds to quantitative approaches (Gerring, 2017). This becomes clear when it is seen that a researcher can convert qualitative data into quantitative data, but not vice versa. Through the flexibility of qualitative research, a research problem can drive the process of data collection, because the researcher has the ability to change modes of collecting data without changing the initial protocol of the research design (Denscombe, 2010). Furthermore, qualitative methods are appropriate to explore a process or activity in-depth, because the process of collecting data is usually carried out in the field of the study; thus, lots of features can be noticed and captured easily (Creswell, 2009).

In relation to the selection of research methods, Tashakkori and Teddlie (2003) point out that a researcher can use a single technique for collecting data, or multi-methods techniques in the same paradigm, or a selection of qualitative and quantitative techniques. In general, there are various research methods a researcher can use. According to Tashakkori and Teddlie (2003), the multi-methods approach uses a combination of at least two different methods for data collection and analysis. The complexity of the topic and the nature of the data sometimes require a researcher to use different methods in order to collect

sufficient amount of data to comprehensively carry out their study, and to ensure the reliability and validity of the collected data. The current study utilises a multiple methods approach, comprising secondary data analysis and semi-structured interviews.

5.3.1 Interviews

Conducting interviews was chosen as the most appropriate method to use in the current research in order to understand women's perspectives about the policies and calculative practices used in organisations to promote female empowerment. Previous research in the field also uses semi-structured interviews for studying gender issues, and exploring careers within accounting, including Anderson-Gough et al. (2005), Dambrin and Lambert (2008), Komori (2008), Kornberger et al. (2010), Haynes, (2012), Kamla (2012), Alsallom (2015), and Alessa (2013). Previous research has comprised two dimensions, the first is interviewing female accountants in order to understand their involvement in the profession, and the second is interviewing women within the household setting to understand the role accounting plays in their household affairs. However, the current research contributes to this literature by exploring not only women's experiences either in the house or at work but also how both parts of women's lives have been impacted by the management control systems of organisations. Hence, this research is considerably interested in the impact of calculative practices on the lives of women inside and outside of the workplace.

Interviews can be defined as, "conversation(s) with a purpose", where the purpose, "is to gather information" (Berg 2004, p. 75). Interviews provide insights into people's thoughts, feelings, experiences, opinions, and emotions, etc., and have been cited as an "excellent means of finding out how people think or feel in relation to a given topic" (Darlington and Scott, 2002, p. 50). Interviews are suitable for undertaking social research because the researcher can study the behaviour and culture of a society from the society's own perspective (Bryman, 1988, p. 46). The current study focuses on Saudi female employees who often

keep their opinions private (Atkinson and Flint, 2001). In this context, it is useful for the researcher to use interviews to seek knowledge about the changes happening in women's lives, and how they have been treated by their companies. The general strength of interviews is that participants are not forced into give specific answers but, can express their feelings in their own words. They also provide an opportunity to acquire complex information, flexibly.

There are several types of interviews, including structured, semi-structured, and unstructured interviews, as well as interviews using focus groups. The main difference between each type concerns the level of control a participant has over the content of the interviewing process (Cassell, 1980; Fontana and Frey, 1998; Morse, 2002). Semi-structured interviews can offer more flexibility than structured interviews, where participants are limited in expressing their in-depth knowledge and perceptions, but they offer more control than un-structured interviews, where participants can control the course of the interview and answer freely.

Semi-structured interviews were chosen for the current research because the nature of the research deals with sensitive information (e.g., gender relations at work) that needs an open-ended conversation to allow expression. At the same time, the researcher can maintain control over the interviews, via asking a set of pre-planned questions that focus on a specific topic. If any new issues arise from the responses, the researcher is able to further modify and develop the questions (Robson, 2014; Gray, 2004; Rabionet, 2011). Semi-structured interviews help a researcher create an intimate environment with participants so they can feel secure and confident to provide responses (Gray, 2004). This method also allows the researcher to ask questions at points that are appropriate, to serve the research objectives (Rabionet, 2011).

5.3.2 Field Work

Prior to performing a full-scale research project, it is essential for a researcher to analyse any secondary data documents. This helps to establish and evaluate the

feasibility of the research design, and the process of data collection (Lee, 2019). It also provides the researcher with prior knowledge to facilitate using the most appropriate instruments to serve the research objectives. For the current research, it was necessary to first understand the process of how Saudi organisations are engaging with the Saudi Vision 2030. To do this, the researcher undertook a thematic analysis of sustainability, and annual and CSR reports in 2018, so as to obtain an overview of orientation towards empowering women and achieving gender equality. This helped the researcher decide how the data set could best serve the purpose of the study. In this context, the researcher looked at the reports of the top 10 Saudi companies based on market capitalization. These reports were issued two years after the implementation of the Saudi Vision 2030.

The researcher looked at the voluntary behaviour (including environmental and social practices) of the largest sized Saudi companies according to their investment in the market. As shown in Appendix 1, although these are the top ten Saudi companies, not all are concerned with environmental issues. Furthermore, the companies that have taken environmental initiatives usually operate in the energy sector, and this decision could be attributed to social pressure to protect the environment, and the desire to gain legitimacy. However, most of these companies have contributed to social initiatives. This is evident from their concern about family life, for example, they provide programmes and events to support education and healthcare in society. However, very few companies have implemented initiatives specifically to support women's empowerment and gender equality. This support is usually issued in a statement but without outlining the practices undertaken in this endeavour, or real initiatives and policies.

Company A was amongst them to perform the most active role in supporting the SDGs, including gender equality goal number 5, which is the main focus of the current study. The analysis of secondary data documents provided the researcher with the right direction to focus on this area, using available sources of data and interest (i.e., the social aspect, especially female empowerment). The researcher chose Company A as a model case, and as a prototype company to compare with

the practices of other companies as mini-cases (all were picked based on snowball sampling and social contact). These techniques were used to avoid researcher bias, and to obtain a sufficient number of participants at different career levels. In addition, encouraging female employees -especially those who work at high levels- to talk about their experiences and private lives requires some degree of trust to be willing to participate (Atkinson and Flint, 2001).

One disadvantage of using the snowball technique is linked to the degree of bias that can occur due to participants being drawn from the same social network as the researcher. In the current study, the researcher worked to reduce this bias, and looked to choose potential participants at random. This helped to maintain the focus so as to obtain the perspective of female employees generally, and to discover how their lives have changed after the implementation of Vision 2030, via the practices of companies. Selecting random participants without depending on one particular sector, worked to achieve representational balance. This approach allowed the researcher to gain wider access to a range of female employees with varying experience. In addition, the researcher's position as a female employee who lives in the same society as the participants helped her to develop some degree of trust with the interviewees, because her experiences were similar to those of the participants (in terms of the surrounding situation). At this stage, the researcher revised the questions for the interviewees to best cover all aspects of the study, before commencing the data collection process.

5.3.3 The Semi-Structured Interviews

5.3.3.1 The Design of the Interviews

The researcher conducted face-to-face interviews to examine the experiences of working women after the implementation of the Saudi Vision 2030. Collecting these experiences meant that the researcher could explore the role of Saudi organisations in supporting women's empowerment as a significant goal of both the Saudi Vision 2030 and SDG5, from the perspective of women themselves. In this respect it was important to consider women's points of view to obtain a

deeper understanding of the changes that might be happening in their lives and the practices used to cause these changes.

As previously mentioned, because the internal policies of organisations, their interests, support systems, initiatives, and efforts to empower female employees are not usually published, interviewing women in order to understand the direct impact of the new Vision 2030 can provide a source of information about the types of calculative and control practices that might have contributed to improving opportunities for women in Saudi society. Therefore, the interview questions were designed to focus on two main areas: the first being changes in women's lives inside and outside of the workplace; and the second being the sources of practices and treatment women receive from their companies, and how these practices have changed after the implementation of the new Vision 2030. These questions cover the main research questions.

Initial questions were posed to the participants about their qualifications, career history, and their ambitions, before moving onto questions that require more personal information. This structure was adopted so as to build an intimate atmosphere, and to establish rapport with the participants, and gain their confidence. Several questions were designed to understand how working women live their lives, and what obstacles they face as Saudi females (who typically have household, work, and social duties to fulfil). Further questions sought to discover the treatment that women receive from top management, middle managers, and male colleagues. These questions were designed to help the researcher understand the role organisations play in improving women's position in society via calculative and control practices. Finally, the participants were asked open-ended questions in order to explore how their behaviour has changed, in relation to the expression of their personality, independence, and responsibilities, and any challenges faced. Within the scope of these questions, the researcher sought to understand the external factors that might contribute to shape the boundaries of women's lives, before and after the implementation of the Vision 2030. This process was designed to help the researcher determine the common institutional logics behind the current and previous lived experiences of women in Saudi society.

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5.3.3.2 Participant Recruitment

In choosing the interviewees, the researcher took particular care to include women workers from a wide range of backgrounds in terms of age, academic background, career background, marital status, career position held, industry, and the geographical location of the workplace. This was because the researcher needed to assess calculative and control practices regarding women, a variety of social and historical contexts, and thus the extent of the impact of management control systems on the role of women in society. The researcher used purposeful sampling to conduct the interviews. Patton (2002, p. 230) describes purposeful sampling as follows:

> The logic and power of purposeful sampling lie in selecting information-rich cases for study in depth. Information-rich cases are those from which one can learn a great deal about issues of central importance to the purpose of the inquiry, thus the term purposeful sampling. Studying information-rich cases yields insights and in-depth understanding rather than empirical generalizations.

Suri (2019) confirms that the use of this technique "requires access to key informants in the field who can help in identifying information-rich cases". The purpose of the current study aligns with the use of this technique, in the context of acquiring in-depth information from working women (who are key informants) in order to explore the practices organisations use that impact women's lives.

According to Patton (2002), there are sixteen different purposeful sampling strategies used in qualitative research, and each strategy serves a different purpose. Each of these techniques is equally legitimate (Suri and Harsh, 2011). This current study uses the snowball or chain sampling technique, which is conceptually aligned with the study, and sufficiently addresses its purpose. Patton (2002, p. 237) explains that this strategy entails, "seeking information from key informants about details of other 'information-rich cases' in the field" which leads to a "chain of recommended informants".

The researcher set two main goals for interviewing the participants, and based on this, interviews were split into two groups. The first group comprised female employees working in a leader company (Company A), and the second group comprised interviews with female employees working in other companies. The purpose of selecting Company A (as a proactive company in the field) was to facilitate in-depth research about a company's calculative and control practices, whereas other companies were included to enable greater understanding of how different companies worked towards empowering women. The first group of interviews was conducted in three main office locations of Company A in Riyadh, Al-Jubail and Yanbu, and the other interviews were conducted in several cities, including in Riyadh and Dammam (the main capital city, and the capital city of Saudi Arabia's Eastern Province respectively).

To set up interviews with Company A, the researcher contacted a female manager who helped the researcher recruit participants and arrange dates and times suitable for the participants. The participants in the second group were selected based on the snowballing technique and social contact. The goal was to choose participants from various sectors, working at different levels, in order to explore the changes taking place in women's lives on a wider scale, and to understand the variety of calculative and control practices companies are using to help improve women's lives in Saudi society. This diverse approach allowed the researcher to obtain the experiences of different female employees working at different levels. The researcher contacted the participants by email, telephone and social media to arrange appointments for the interviews. All the interviews were conducted on a face-to-face basis, to build trust between the interviewer and the interviewees, and to further encourage them to reveal hidden information.

The researcher applied for ethical approval in advance of conducting the data collection process. After getting this approval, methods proposed by Denzin and Lincoln (2005) and Saunders et al. (2009) were used to ensure that no perceived risk or psychological harm could affect the participants' normal day-to-day activities because of participation in the study. Accordingly, the researcher guaranteed that participants would not be placed in a situation that might expose them to any risk greater than, or additional to, the risks they already encountered

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as part of their normal lifestyles. All the participants were given sufficient information about the research and, their consent was gained to take part in the research and to be audio recorded. This was done via an information sheet and a consent form given to read and sign. They also were informed about their rights to ask any questions about the research or the interview process, and to withdraw from participating during or after the interviews, if they chose so. More importantly, it was assured that their personal information, including their names and their companies' names were completely anonymised to ensure the full confidentiality of their identities. They were also assured that their jobs would not be affected by their participation in the research. In addition, confirmation was given that their data was to be strictly protected and not be used for any other purposes apart from the current study. The researcher and her supervisors would be the only parties with access to this personal data. Additionally, the recorded data would be destroyed directly after the transcription of the interviews. Finally, at the end of the study, and after sharing the findings with the participants, all personal information would be destroyed. All the participants in the two groups were asked the same questions, with follow-on questions to get more clarification if needed (Rabionet, 2011).

5.3.3.3 The Interview Process

Between 2019 and 2020, the researcher conducted a total of twenty eight interviews, fourteen of which were with female employees from Company A, and fourteen with female employees from other companies. These interviews were undertaken in different cities, but the majority was conducted in Riyadh, Dammam, and Al-Jubail. Table 5.1 shown below presents the diversity of career positions of the interviewees in Company A. Table 5.2 illustrates the variety of industries from which the participants were drawn, so as to enrich comparisons between Company A and the other companies. Company A revealed a pre-dated interest in promoting women, and so their behaviour was compared with that of other companies, in order to explore different responses to the new reforms. In

doing this, the researcher could explore different organisational and management control systems.

Participant Number	Participant Code	Position	Marital Status
1	A1	HR Operational Partner	Married
2	A2	Training Department (HR Operation)	Single
3	A3	Project Manager (Senior Business Analyst)	Married
4	A4	IT	Single
5	A5	Planning Control	Single
6	A6	Supplier Registration/Corporate Communication/Buyer/Business Partner	Married
7	A7	Analyst in HR	Single
8	A8	Global Supply Chain	Single
9	A9	Political Analyzer	Single
10	A10	HR Partner	Single
11	A11	IT	Married
12	A12	Change Management	Single
13	A13	IT (Software Engineering)	Married
14	A14	Manager Operational	Single

Table 5.1 (A list of Company A interviewees)

Participant Number	Participant Code	Position	Industry	Type of firm	Marital Status
1	B1	Internal Auditor	Trading	Small private firm	Married
2	B2	Accountant	Energy	Small private firm	Married
3	B3	Accountant	Car rental	Small private firm	Single
4	B4	Customer Service	Banking	State-owned firm	Single
5	B5	Sales Manager	Banking	Large private firm	Married

6	B6	HR	Contracting and Development	Small private firm	Single
7	B7	Accountant	Trading	Large private firm	Single
8	B8	Head of Accountants	Public Investment Fund	State-owned firm	Single
9	B9	Customer Service	Transportation	Ordinary state-owned firm	Married
10	B10	Investment and Supply Manager	Development	State-owned firm	Married
11	B11	HR	Trading	Small private firm	Single
12	B12	Operational Risk Manager	Banking	Large private firm	Single
13	B13	Engineer	Engineering	Small private firm	Single
14	B14	Financial Manager	Foods Company	Small private firm	Married

Table 5.2 A list of other companies interviewees

Information was collected from semi-structured interviews with female employees at different career levels. This was important, as it allowed that the researcher to better understand the wide impact of Vision 2030. As an initial step, all participants were asked for their agreement to be audio recorded for the purpose of transcription. They were also asked for their consent to note-taking during the interviews, so that the researcher could identify any need for further questions or expansion before the end of the interview. The researcher explained to the participants that if they felt uncomfortable about any of the questions, they

had the right not to answer and could also choose to end the interview at any time. Each interview lasted between forty five and sixty minutes, and most took place on the company's own premises. These premises were secure and had CCTV to prevent illegal activities, and the researcher was always able to contact security if needed. However, the interviews were not observed via CCTV, as that could have affected the quality of the answers provided by the participants. In addition, if a participant expressed their inability to undertake an interview during working hours, the researcher sought to conduct the interviews in a public place to ensure the safety of the researcher and the participant (i.e., security systems were in place).

The interviews were conducted at a suitable time for the participants, and the researcher avoided holidays and the holy month (Ramadan), because at this time most people fast during the day, and this might have affected the quality and reliability of the collected data. According to the Ministry of Human Resources and Social Development in Saudi Arabia (GOV.SA, 2022), employees are given less working hours during Ramadan as their productivity is expected to be less than the rest of the year. In the Muslim calendar, the month of May 2019 was the holy month, and, therefore, the researcher avoided scheduling any interviews during this month; most of the interviews were conducted in previous and later months. The researcher was flexible and ready to reschedule interviews to other suitable times in cases of the sudden illness of either the researcher or the participants.

The interviews were conducted and audio recorded after obtaining consent from the participants for transcription. All participants were asked questions in the Arabic language, which was their preference, and this meant they could more easily express their feelings in terminologies used in their own language. However, previous studies agree that it is not an easy task to conduct a good interview. Therefore, the researcher followed guidelines set out by researchers such as Stake (1995) and Payne (1951) who argues that, to obtain a good case study, a researcher should focus on the art of questioning, and prepare a statement of the types of data to be collected.

5.3.3.4 Transcribing and Translating

The researcher conducted all the interviews in Arabic, the mother language of the participants and the researcher, to enhance the fluency and coherence of participant expression. After collecting data for each interview, the researcher immediately created memos and notes highlighting any interesting areas, important points, and any potential themes, when they were still fresh in the mind. The process of analysing the interview data started with transcribing the recorded interviews in Arabic and then analysing them in Arabic, to make sure the richness of the data was not lost.

When translating the interviews, and for the analysis task, the researcher took special care considering translation issues, as this was not a simple task. Translation is a tool for sense making and meaning reconstruction (Piekkari and Reis, 2009). Feldermann and Hiebl (2020, p. 233) provide guidelines and recommendations on translation procedures in accounting studies conducted in languages other than English. They explain that non-English speaking researchers face challenges and issues when translating the results of their research into English. An example of one such challenge is the difficulty faced by the researcher to capture, "subtleties and nuances". Furthermore, there is the impact of translating cultural or sociological issues. Feldermann and Hiebl (2020, p. 251) provide key recommendations for ensuring the quality of translating interview data, including, "the reconstruction of "powerful" quotations that:

- Ensure the survival of the original meaning and sense of what has been said in the source language; and
- Sufficiently consider the context-sensitivity of such quotes".

After analysing the data in Arabic, the researcher searched to find the best translation office to translate the Arabic transcripts into English, in order to avoid transcribing any changes in the meaning of the answers, or any grammatical mistakes. The translated transcripts were read very carefully and compared with the original versions to check for any possible meaning errors or changes in meanings, before proceeding to the coding stage. To enhance accuracy and ensure the quality of translation, a friend of the researcher (a PhD student in the

same department as the researcher - the Management School) also read the transcripts and gave advice on some parts. Miles and Huberman (1994) explain the importance of starting the coding process and analysing data during the data collection process, because this can help the researcher modify any errors at an early stage, and try to avoid errors in the interviews that might follow. This provides the researcher with a comprehensive understanding of what the collected data means. The next step was to use NVivo software and enter the data, so as to prepare for the coding and analysis process.

5.4 Secondary Data-Collection Process

According to Scott (2014), a researcher can use various written data sources in qualitative research to derive meaning, including looking at published and unpublished documents, company reports, government papers, memos, letters, email messages, and newspaper articles.

A social researcher aims to describe and explain an agent's actions and the produced and reproduced structures in their lives. This requires a researcher to examine different types of available evidence for data construction (Scott, 1990). During the process of data collection, a researcher depends on accessibility and must determine the extent of available documents. In this context, the researcher attempts to ascertain as much as possible about the circumstances surrounding the composition of the documents, and must connect the employment of certain concepts to these circumstances (Scott, 2014). The researcher's judgment is the basis for interpreting the meaning of a document, and such a process makes sense in light of the researcher's understanding of the author's intention and point of view (Scott, 2014).

The secondary data sources used in this current research include the Saudi Vision 2030 document, as well as laws and procedures relating to women's employment in Saudi Arabia, as sourced from the Ministry of Human Resources and Social Development, and companies' annual CSR and sustainability reports, as well as policies regarding female employees shown on official websites. In

addition, the researcher reviewed King Salman and Prince Mohammed's speeches, quotes from the Quran and Sunnah, statistics about female employment rates in relation to the population, and Government legislation. Most companies apply a strict approach to protect their privacy and confidentiality, and restrict access to their records, such as documented information relating to reward systems, job grading, equivalent pay scales, and regulation issues. Nevertheless, a researcher can achieve an appreciation of (full or limited) documentary sources only by understanding the social context of these sources (Scott, 2014). As argued by several researchers (including Patoari, 2019 and Al-Hibri, 1982), a combination of cultural and Islamic values has led to a considerable level of contradiction about female employment strategies in Saudi Arabia. This has turned issues relating to women and gender segregation into a complex matter.

At the time of data collection for the current research, a national desire to include women in the workplace was being actively promoted by the Saudi State, as well as in Saudi society and professions. However, women are still required to work in segregated places (Alsalloom, 2015). Alsalloom (2015) argues that this creates difficulties and promotes cultural and political sensitivity about releasing documents relating to women's issues. Therefore, the researcher had to work on developing other means to obtain the required information from the participants taking part in the research.

Information about the number of working women, organised special places for working, and internal policies regarding the treatment of women by male employees in certain companies were difficult to discover, due to a lack of official documents or entity disclosure of such information. When the researcher attempted to seek this information she was usually directed to official websites which disclose only general information. Nevertheless, this information was used in the current research to support the findings. In addition, the researcher sought written information about frameworks for women's employment regulations recently issued (after the implementation of the Vision 2030) by official authorities. Fortunately, such documents were issued during the time the researcher was conducting this study, but were previously unannounced

officially. Companies must follow these regulations and disclose their own policies regarding women's employment and initiatives to support female empowerment in society. Documentary sources were used as evidence to help the researcher in the analysis process, and in interpreting the research data. Together with the interview data, these documents helped the researcher identify themes, so as to be able to answer the research questions.

5.5 Data Analysis

The process of data analysis is of utmost importance in research. Once data is gathered, it is important that it is systematically made sense of, and used to provide insightful information for answering the research questions (Saunders, et al. 2009).

5.5.1 Interview and Secondary Data-Analysis Methods

Thematic analysis is often used as a qualitative analysis tool to analyse both interview data and secondary data documents. The amount of data collected from interviews might be considerably great and this can lead to difficulties for the researcher when arranging and summarising the data (Grbich, 2007), so as to arrive at a reasonable conclusion (Barbour, 2018). Furthermore, the nature of qualitative data means that it originates from various sources, such as conversations, numbers, texts, and pictures, and, therefore, the process of analysing this data can be a challenging task (Creswell, 2007). Choosing the best analysis approach to serve the research aims depends on the nature of the research questions and the views of the researcher.

The current study uses thematic analysis as an approach to qualitatively analyse the data collected from interviews and documents within the theoretical framework. Braun and Clarke (2006, 2022), argue that thematic analysis is an appropriate foundational method to analyse qualitative data. Riessman (2008, p.16) says it is an "accessible and theoretically-flexible approach". Consequently,

this method can enhance the richness and details and make sense of the complexity of data. Thematic analysis can also be defined as a, "method for developing, analysing and interpreting patterns across a qualitative dataset, which involves thematic processes of data coding to develop themes – themes are your ultimate analytic purpose" (Braun and Clarke, 2022, p.30) and, "it minimally organises and describes your data set in (rich) details" (Braun and Clarke, 2006, p.6). This method can enhance the interpretation of different aspects which emerge from the data set relating specifically to the research area of interest (Boyatzis, 1998). Even though it is a widely used method, there is no one agreed definition or structure on how to apply thematic analysis for qualitative data (Braun and Clarke, 2006; Attride-Stirling, 2001; Boyatzis, 1998; Tuckett, 2005). Braun and Clarke (2006, 2022) provide valuable guidelines to follow when undertaking thematic analysis and this research has followed these guidelines for reference.

It is important for the researcher to make a link between the theoretical framework and methods, and to make a clear acknowledgment of decisions made in this respect. Furthermore, according to the advice of Anderson-Gough et al. (2005), this current study uses the collected data and the interaction data within the theoretical framework and research questions to identify relevant themes and codes. Braun and Clarke (2022) also emphasise the importance of explicitly considering theory, because it is a permanent part of what researchers do.

To begin the process of thematic analysis it is important to understand what a theme is. Braun and Clarke (2006) note that a theme reflects important patterns that emerge from the data set which relate to the research questions. It is important to confirm prevalence amongst each data item and prevalence among the whole data, which are vital factors for deciding what to consider as a pattern or a theme, and what the required size of each theme is in the process of coding. There is no one agreed portion of a data set that needs to be included in order to make a theme. Therefore, the importance of the researcher's judgment in determining themes (and prevalence) comes into play (see Riessman, 1993). This confirms the flexibility associated with using thematic analysis (Ibid.).

The process of thematic analysis requires making continuous steps forward and back when examining the entire data set, starting from coding and ending with producing the report. Saldana, (2016, p. 4) defines codes as, "words or short phrases that symbolically assign a summative, salient, essence-capturing, and/or are evocative for a portion of language based or visual data". Another definition is provided by Braun and Clarke, 2022, p. 52), "codes are the building blocks of analysis in reflexive thematic analysis, capturing meanings relevant to the research question". In this way themes can be developed.

Before starting the process of thematic analysis, the researcher needed to transcribe the recorded interviews. Six steps are suggested by Braun and Clarke (2006) to undertake thematic analysis. Firstly, the researcher must become familiar with the data by reading the data set and looking for ideas, meanings, and potential interest in the data, and so on, at least once before starting the coding process. Familiarisation is the first important step through which a researcher can gain deep and intimate knowledge about the collected data (Braun and Clarke, 2022). A second stage of familiarisation is the critical engagement of the researcher with the information as data (Ibid.), and then the researcher must create initial codes. A code describes interesting features of the interview data as, "the most basic segment, or element, of the raw data or information that can be assessed in a meaningful way regarding the phenomenon" (Boyatzis, 1998, p. 63). It is of importance here to distinguish between codes, and themes, which are usually broader (one theme includes multiple codes). Thirdly, the researcher forms overarching themes from the collected codes, and fourthly, they must review and refine the themes by reading all extracts relating to the codes; within this step the researcher may find some themes are too broad, themes might contradict or overlap with other themes, or information is too poor to be classed as a theme, because there is not enough evidence to support the theme. Fifthly, the researcher must define and name the themes; this is done by describing the content of each theme, the interesting parts about the theme, and identifying why it is so interesting. Finally, the researcher produces a report. In this final step, the researcher should convince the reader of the analysis by delivering a story of the data within and across the

themes.

For the current research, the researcher used the above mentioned steps to generate codes and themes based on her understanding of the phenomena and her efforts to utilize existing literature, the theoretical framework, the secondary data documents, and the interview data. This was done to be able to analyse the dataset and provide interpretations. An essential concept worth mentioning here is the reflexivity of the researcher. According to Parker (2012, p. 58) the reflexivity of a researcher concerns, "their being sensitive to and explaining their own direct involvement with the research site actors and their own role in interpreting and creating meaning from the data they collect". Parker (2012, p. 59) further provides significance for conducting qualitative research using the reflexivity concept and critically comparing it with a quantitative approach:

> The qualitative researcher inhabits a different domain, embracing and becoming involved in the world of the researched (rather than seeking to be removed and independent), and seeking to produce credible accounts and interpretations (rather than assuring replicability through notions of validity and reliability).

When analysing the interview data, the findings were compared with collected secondary data as seen in reports and on official websites. This enabled the researcher to assess whether certain initiatives were happening, supported by the collected data from governmental resources, and Quranic quotes. Using a combination of resources helped the researcher to categorize the main relevant codes and main themes. The collection of the main themes helped the researcher to create global themes which contributed to answering the main research questions. Figure 5.3 and Table 5.3 and 5.4 shown below illustrate the codes, themes and sub-themes identified by the researcher from the data set.

Figure 5.3 Map of thematic analysis

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Global Themes	Themes	Codes
The role of firms in impacting women's lives.	Top management treatment of women (managers and supervisors).	- Equal treatment and opportunity. - Trust. - Focus. - Responsibilities. - Engagement. - Representation. - Appreciation. - Consideration: respect culture/flexibility.
	Male employees treatment (friends and colleagues)	- Mindset/Perception.
	What does the company provide for its female employees?	- Facilities. - Programmes for development (training, support and education). - Rewards. - Well-being. - Initiatives. - Flexi-hours.

		- Leading positions.
		- Achieving the new Vision.
		- Engagement.
	Women's impressions about their current jobs.	- Loyalty.
		- Satisfaction.
		- Dedication.
		- Ambition.
		- Extra effort.
		- The desire to leave/keep the workplace.

Table 5.3 (Global theme 1, themes and codes)

Global themes	Themes	Codes
Women's lives outside of the workplace.	The awareness of working women's rights.	- Society's acceptance.
	The role of the family in engaging in changing the traditional role of women.	- Parents. - Husband. - Family members (sisters and brothers). - Children.
	Participation in home responsibilities.	- Raising children. - Home tasks. - Financial responsibilities.
	Change in personality.	- Independence: Financial independence and control over time. - Ambition. - Strength.
	The challenges working women face in general and after the	- More responsibilities. - Work-life balance. - Higher expectation. - Self 'proving.

	implementation of Vision 2030.	- Culture and social
		- barriers.
		- Long working hours.
		- Social responsibilities.
		- Home and children.
		- Work` life balance.

Table 5.4 (Global theme 2, themes and codes)

5.6 Social and Silent Accounting (Shadow Accounting) and Triangulation

After analysing the secondary data and the interviews, the researcher sought to compare what companies were reporting with their female employee's perspectives. In doing this, the researcher wanted to discover what women were saying and whether they were validating what organisations were reporting, to a greater or lesser extent. Feedback from women as significant beneficiaries of reform can help the policy makers meet its goals of implementing reforms (Vision 2030).

The researcher was able to confirm the results by using the social constructivist perspective. Social constructivism is an approach used in sociology and psychology. Burr (2003) argues that there is no single definition of social constructivism as it is used by different social constructionists. However, in general, the Oxford definition (Oxford University Press), "assumes that people construct (i.e., create, make, invent) their understandings of the world and the meanings they give to encounters with others, or various products they or others create; social construct also assumes that they do this jointly, in coordination with others, rather than individually".

The above definition was considered by the researcher in using a triangulation approach. To achieve the quality and credibility of the current qualitative research, the researcher focused on two main factors: validity and reliability.

Validity is concerned with the accuracy of findings, whereas reliability is concerned with the consistency of the collected data. The triangulation approach is used with qualitative research to ensure the validity of the findings (Golasfhani, 2003). Hence, unlike quantitative researchers who can manipulate variables to achieve validity, qualitative researchers use, "their orientation towards, and the study of, the empirical world'' (Bulmer, 1979, p. 49). Triangulation can be defined as, "a validity procedure where researchers search for convergence among multiple and different sources of information to form themes or categories in a study" (Creswell and Miller, 2000, p. 126). In this current study, three main sources of data are used, namely secondary data (including organisational reports, official websites, government statements and websites, and Quran and Sunnah quotes); semi-structured interviews with female employees of Saudi companies; and finally, the linking of these two sources within a theoretical framework.

For research that uses three sources of collecting data, the triangulation approach can enhance the validity and reliability of the findings and the research in general (Patton, 1990; Golasfhani, 2003). Furthermore, Ramprogus (2005) explains that the triangulation method can help a researcher reconcile differences in using more than one source of data, and compensate for weaknesses encountered when using a single method, so as to achieve confirmation of the findings. There are different types of triangulation, namely, methodological triangulation (which is used in this study), where the researcher combines more than one qualitative or quantitative method, or qualitative and quantitative methods; and theoretical triangulation, where more than one theory is used in the study (Kushner and Morrow, 2003).

After giving explanation of triangulation method to achieve validity of the findings, the researcher will provide a brief review of social audit in the following section. It will help the reader to first, understand how the researcher will connect all sources of information obtained in this study (including secondary data and semi-structured interviews as primary data) and second, it will explain why the researcher has used female perspectives as counter accounts. Eventually, by using social audit the researcher can explain how the institutional logics

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construct the boundaries of women's lives. According to Gray (2001), it is important for governments to consider social accounting, and not leave this to the voluntary disposal of corporations. Social accounting is designed to give way to new accounting techniques; therefore, social accounting departs from conventional literature on accounting and brings about new concepts in accountancy fields (Gray, 2002). Gray (2002) further argues that, while social accounting projects and techniques have been criticised on various grounds, these projects are progressing, and are being adopted by informed users.

The present study focuses on how the lives of women have been affected as a result of the Saudi Vision 2030 through the calculative and control practices of Saudi organisations. With this in mind, the researcher performed a social audit of companies behaviour using the perspectives of female employees as beneficiaries. By doing this, the researcher was able to undertake social checks on the policies and behaviour of Saudi corporations, which seek to grant new roles to women in general. This information can contribute to providing insights for policy makers about the effectiveness of their regulations (via their impact on women's lives) and the actual application of the new legislation at an organisational level, from the perspectives of women as stakeholders.

Social audit is a strand of social accounting, within which independent bodies carry out a public analysis of the accounting practices of an entity, but this audit is without the approval of the entity (Gray, 2001). Geddes (1992) explains that, in a broad sense, social audit is performed by society in general, or a group belonging to that society. Society has the ability to hold an entity accountable for the things it likes and does not like. Such an exercise is, hence, a democratic activity. The researcher will explain how she employed this activity within the 'discussion' chapter (8), after describing the process of analysing the secondary data and semi-structured interviews, to confirm whether working women are actually experiencing the fruits of the new policies and initiatives for women. In other words, the researcher seeks to explore the actual performance and internal policies of organisations (their calculative and control practices) regarding supporting women's empowerment, not from the disclosure of managers, but from the perspectives of female employees themselves, as beneficiaries. Through

the revealed experiences of these women, and the changes happening in their lives, the researcher will explore the effectiveness of Government legislation as translated through the practices of Saudi companies. In this way, the researcher undertakes a social audit, or the process of silent and shadow accounting, as referred by Dey (2010), Gray (1997), and Gibson et al. (2001), thus, providing policy makers with unofficial corporate accountability information.

As argued by Dey (2010, p. 9) social accounting is seen, "not only as a cheap and quick way of increasing disclosures, but also as 'greater than the sum of their parts' by (re)creating a picture of organisational accountability based on 'broad' areas of activity concerning four 'key' stakeholders: employees, community, customers and environment; as well a further category covering corporate mission and governance issues".

Shadow accounts is a developed concept that offers a greater number of and easier access to counter information that are publicly available and easy for academic researchers to gather (Dey, 2010). Another very recent concept relating to silent and shadow accounting is 'counter accounts', which provide a performance of accounting from the margins (Gray and Laughlin, 2012), and, it is argued, to be more engaged with civil society (Dey, 2010). Unlike other studies that use different sources of readily relevant information available in the public domain, such as the study by Gibson et al. (2001), this current study explores information from primary and strongly relevant sources, i.e. interviews with the impacted female employees. This practice seeks to fill existing gaps between what is demanded and what is delivered by the disclosure regimes of firms' 'best practices' (Adams and Evans, 2004). In the context of these gaps, the completeness and reliability of social reports is a matter of importance to the concept of stakeholder accountability as outlined by Gray et al. (1996). Another study by Lanka, Khadaroo, and Böhm (2017) use the idea of a 'counter account' to develop an accounting from the margins approach (Gray and Laughlin, 2012). As part of their study, evidence of the impact of government policies and practices on bio-diversity and sustainable livelihoods are examined. Additionally, Gray and Laughlin (2012) examine the impact of the operations of companies

and policy initiatives on society and the environment. This approach is consistent with the purposes of the current study.

Gray (2001) presents a history of social accounting from the 1970s onwards, while Alhumoudi (2017) discusses social accounting as a concept from the 1920s. Alhumoudi (2017) explains that the concept of social accounting has developed over time, and has recently reached a present state of far acceptability. Alhumoudi (2017) also suggests that, while the concept has gained popularity, at the same time there remains a gap between performance and reporting. This is also the conclusion drawn by Adams (2004), Dey (2007) and Milovanović, Barac and Anđelković, (2009). This means that, while firms often display generous social practices, in reality their practices might not match with what they report. This is one reason why social audit has gained popularity, because it allows a researcher to use accountability information based on both primary and secondary data to examine the reliability of an organisation's claims and calculative and control practices. Previous studies often focus on the reporting and practices of CSR in general, but the current study views a wider scope, which is the effect of calculative and control practices on women as stakeholders. Social audit is undertaken using secondary data and interviews with female employees to examine actual performance against declared information regarding policies designed to empower women. The rationale behind this approach is that it will work as a social check on the policies of firms that are granting new roles to women in general.

5.7 Secondary Data Resources

5.7.1 Saudi Women and the Vision 2030

As previously discussed, strengthening the role of women in the accountancy profession, or in any profession, involves strengthening the role of women in society in general (Czarniawska, 2008). This is one of the goals of the Saudi Vision 2030. Because this current study focuses on the Vision's goals with specific regard to women, it is essential to present the situation of women in the

country. As a religious country, women in Saudi Arabia have been affected by conservative interpretations of religion, as well as traditional tribal culture (Elamin and Omair, 2010; Mobaraki and Söderfeldt, 2010). This has contributed to low rates of female participation in the workforce (Sidani, 2005). Islam does not prohibit women from receiving an education or joining the workforce, if their presence is not in conflict with religious concepts of chastity and dignity (Hamdan, 2005; Jawad, 1998). However, the family unit and family traditions are highly valued in Saudi Arabia (El-Sanabary, 1993; AlMunajjed, 2010). Since the formation of the country, the Saudi Government has sought to implement policies to improve the country without threatening traditional social and religious values (El-Sanabary, 1993). This strategy is continued in the new Vision 2030; Prince Mohammed bin Salman states, "We will endeavour to strengthen, preserve and highlight our national identity so that it can guide the lives of future generations" (Saudi Vision 2030, 2016, p.17). This highlights a commitment to the preservation of the Saudi national identity, an idea that reappears through efforts to boost feelings of belonging and patriotism via several channels, including textbooks, conferences, and academic events.

King Salman reports that, "my first objective is for our country to be a pioneering and successful global model of excellence, on all fronts, and I will work with you to achieve that" (Saudi Vision 2030, 2016, p.4). In accordance with this, the country is being improved in all aspects. In this endeavour, the Government recently ended a decades-old ban on women driving, and has changed some policies regarding women. One example is that women will now be present on 20% of the highest government-level boards, whereas, previously, there were no female employees working in the higher levels of government 'Article Three' (The Shura Council, 2017). More importantly, in June 2018, women were allowed to drive for the first time in the Kingdom's history (Naar, 2018). Over time, this will lead to lower reliance on hiring male drivers, and allow more women to exploit the opportunity of joining the workforce, and succeeding in their everyday lives, and, consequently, improve the Kingdom's economy. This is one part of the Kingdom's ambitious plans. As pointed out by Alsallom (2015), to develop the economy of a country, there must be corresponding improvements in politics,

administration and society. Specifically, Saqib, Aggarwal and Rashid (2016), and Duflo, (2012) confirm that there is strong positive relationship between empowering women and the growth of an economy. Since these reforms, the proportion of women in the workforce has increased.

According to the Ministry of Human Resources and Social Development, the Kingdom is witnessing an unprecedented boom in terms of women's participation in the labour market, with numbers rising from 17% (before the launch of the Saudi Vision 2030 in April 2016) to 37% (by the end of 2022), which has already exceeded the goal of the Vision to reach 30%. This is how the Saudi Vision is working to improve the country in different aspects. One additional point is that, since 2015, Saudi women have been allowed to cast their votes in municipal elections (BBC, 2015). The Saudi Vision 2030 also seeks to comply with the wider international goals of the UN's SDGs. Therefore, the following section will present a discussion of the similarities between the new Vision 2030 goals and the UN's SDGs in relation to female empowerment.

5.7.2 Similarities Between the Saudi Vision 2030 and the SDGs

In 2015, the United Nations issued seventeen universal goals which aim to transform the world by 2030, and in 2016 Saudi Arabia issued a new vision to transform the country by 2030. These two plans have goals in common. The current study focuses on goals relating to women, specifically goal number five of the SDGs, namely, gender equality, and several goals outlined in the Saudi Vision 2030 which aim to improve women's position in society. These goals seek to empower women, promote equality with men, guarantee women's rights, and protect women's health. The Kingdom of Saudi Arabia is a member of the United Nations and is playing an important role in achieving goals of sustainable development through its progress on the path of economic and social development.

In 2018, Saudi Arabia presented its first national voluntary review at a political forum held in New York, at the United Nation's headquarters. Since then, it has

declared its commitment to the Saudi Vision 2030 and the SDGs. In this respect, the Saudi Ministry of Justice is playing a crucial role in presenting several services, initiatives and systems that directly reflect the SDGs. Table 5.5 below presents the seven targets of SDG5, and the Saudi Government's plans in relation to the same targets.

SDG5 Targets Gender Equality: Achieve gender equality and empower all women and girls.	Vision 2030 Initiatives.
5.1 "End all forms of discrimination against all women and girls everywhere": 5.1.1 Whether or not legal frameworks are in place to promote, enforce and monitor equality and non discrimination on the basis of sex.	New government regulations to guarantee women's rights inside the workplace and in their public lives, e.g. ensuring equal opportunities in training and employment, and equal pay.
5.2 "Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation".	Legislations guarantee that:

5.2.1 The proportion of ever-partnered women and girls aged 15 years and older subjected to physical, sexual or psychological violence by a current or former intimate partner in the previous 12 months, by form of violence and by age. 5.2.2 The proportion of women and girls aged 15 years and older subjected to sexual violence by persons other than an intimate partner in the previous 12 months, by age and place of occurrence.	- According to the National Family Safety Programme, "Raising awareness of individuals and institutions about the harms of family violence and its negative effects on society in the long run". - Women aged above 21 can live alone. - Women are not forced to return to the martial home if they left for any kind of abuse. - The judiciary issues temporary orders in favour of women that must be enforceable, in cases where the court deems to urgently remove the damage from her until the conclusion of her case.
5.3 "Eliminate all harmful practices, such as child, early and forced marriage and female genital mutilation". 5.3.1 The proportion of women aged 20-24 years who were married or in a union before age 15 and before age 18. 5.3.2 Proportion of girls and women aged 15-49 years who have undergone	- It is prohibited to prevent a woman from marriage or force her into marriage. - The government bans underage marriage. Thus, the minimum age of marriage is 18 years.

female genital mutilation/cutting, by age.	
5.4 "Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate". 5.4.1 The proportion of time spent on unpaid domestic and care work, by sex, age and location.	- Provide children's hospitality services such as "Qurrah program" for female workers. - Employers who have more than 50 female employees are required to provide caregivers in the workplace or pay the expenses of nurseries for female employees' children.
5.5 "Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life". 5.5.1 The proportion of seats held by women in national parliaments and local governments. 5.5.2 The proportion of women in managerial positions.	- Appointing Princess Reema as the first Saudi female ambassador for the United State of America. At the same time she has been appointed as the first female member of the International Olympic Committee (IOC). - women will represent 20% of the highest government-level boards - The training of female managers for and assignment to managerial positions.

5.6 "Ensure universal access to sexual and reproductive health and reproductive rights as agreed in accordance with the Programme of Action of the International Conference on Population and Development and the Beijing Platform for Action and the outcome documents of their review conferences".	- There are several educational articles for women regarding their physical health provided by the Ministry of Health.
5.6.1 Proportion of women aged 15-49 years who make their own informed decisions regarding sexual relations, contraceptive use and reproductive health care.	- The Ministry of Health provides many free-of-charge services to cover women's reproduction, sexual and general health. E.g. "Providing a safe environment, guaranteeing childbirth in a decent and respectful manner, at all times, thus preserving the woman's dignity, while also guaranteeing her right to choose the doctor who provides her maternal care. The medical team must possess specialized skills in natural reproduction, in addition to the presence of qualified staff specialized in handling complications, if issues were to arise".
5.6.2 Number of countries with laws and regulations that guarantee women aged 15-49 years access to sexual and reproductive health care, information and education.	
	- Women have many health rights guaranteed by the Government in line with the Sharia rulings and laws. For instance, "Women aged 18 years and over have the right to accept or refuse to sign medical permission for their own surgical work and do not require consent from their guardian".

5.a "Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance and natural resources, in accordance with national laws".

    5.a.1 (a) Proportion of total agricultural population with ownership or secure rights over agricultural land, by sex; and (b) share of women among owners or rights-bearers of agricultural land, by type of tenure.

    5.a.2 Proportion of countries where the legal framework (including customary law) guarantees women's equal rights to land ownership and/or control.

5.b "Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women".

    5.b.1 Proportion of individuals who own a mobile telephone, by sex.

5.c "Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels".

- "The regulations stipulate that women must be granted their rights from inheritance and succession, especially real estate".

- "A woman's silence about her right to inherit does not mean that her right to inheritance will be forfeited if she asks for it".

- "Establishing business centres for women characterized by the application of the comprehensive employee concept, within a new and developed work environment that depends on modern technologies that facilitate procedures and save time for business women".

- "Women can open business registrations, request the registration of trademarks, reserve business names, practice freelancing, and register business agencies. All activities men can practice are permitted for women to practice, too".

- "Individuals, organisations, institutions and others have the right to submit a report or complaint on violating labor law

	matters", which works to ensure the rights of women in the workplace and their right to gain equal opportunities for work, education, health and others.
5.c.1 Proportion of countries with systems to track and make public allocations for gender equality and women's empowerment.	- Set targets to measure the progress of the Vision's goals, such as the target to increase women's participation in the workforce from 22% to 30%.

Table 5.5 The compliance of Vision 2030 with SDG5 targets

5.7.3 Changes to Saudi Women's Rights from 2018

2018 was a turning point for the situation of women in Saudi Arabia, and when decisions were made in favour of women. Prince Mohammed bin Salman said, "I support Saudi Arabia, and half of Saudi Arabia is women. So, I support women." Table 5.6 presents the situation for women's rights prior to Vision 2030 and the changes made to these rights in the period since.

Women's Rights before Vision 2030	Improvements Since the Implementation of the Vision 2030
Women must have consent from their male guardian to: ● Access government services:	Women do not need consent from their male guardian to: ● Access to government services: Women can register their child's birth at the civil status office.

Women cannot register their child's birth at the civil status office.

Women cannot inform the office of death, marriage and divorce.

- Be in Education.
- Access Healthcare.
- Obtain a Passport.
- Travel.
- Get a job.
- Get married.
- Leave prison.

Women are required to wear a head covering and black Abaya in public places.

Women are forbidden from driving.

Women are not allowed to live alone or book accommodation without male companion.

Women have no access to sports.

Women cannot serve in military.

Female tourists should wear head scarf or Abaya.

Women may face discrimination in the workplace based on gender.

Divorced women do not have the right to custody of their children.

If a wife leaves her martial home a judgment enforces her to return.

The male guardian can prevent a woman from marriage, and can force

Women can inform the office of death, marriage and divorce.

- Be in Education.
- Access Healthcare.
- Obtain a Passport.
- Travel over the age of 21.
- Get a job.
- Still need guardian permission for marriage.
- Still need guardian permission for leaving prison.

Women are not required to wear a head covering or black Abaya in public places as long as they adhere to respectful dress.

Women are allowed to drive.

Women can live alone and do not require a male companion to book accommodation.

Women have access to sports.

Women can serve in the military.

Female tourists are not required to wear Abaya at all.

Women have the right to work without discrimination based on gender.

Divorced women have the right of custody of their children.

If a wife leaves her martial home a judgment against her to return should not be enforced.

her to marry someone whom she does not want to marry.	Preventing women from and forcing them into marriage is prohibited.

Table 5.6 Saudi Women's Rights Before and After 2018

As illustrated in the table shown above, the Saudi Government has made several reforms to improve women's rights. Gradual steps are being taken to dismantle the guardianship system that requires women to obtain the permission of a male-guardian to go about their everyday lives. The Government is striving hard to empower women and to improve gender equality using regulations and providing support systems and care programmes. These efforts will improve the work environment for women in all sectors.

5.7.4 Summary of the Calculative and Control Practices Used by Saudi Companies Regarding Female Empowerment in 2015 and 2019

Before proceeding to work on the data set for this study, the researcher undertook an initial secondary data analysis before undertaking a full-scale data collection project to decide how the data set might best serve the purposes of the research. The researcher intentionally chose companies with the best financial performance in the market because these companies were assumed to engage in more social responsibility practices, due to pressure from their stakeholders, (including investors, suppliers, governments, customers, employees, and communities). A study by investment experts Amundi, as cited in Gonçalves (2019), confirms that over the last decade, companies with a strong interest in CSR and ESG are more likely to outperform others on the stock market. This suggests that, when companies engage in socially responsible practices, their share value increases accordingly. This illustrates the relationship between socially responsible practices and market CAP.

In this respect, the annual sustainability reports of the top ten Saudi companies were collected for the year 2018 (the time of primary data collection), providing data on market capitalisation (as shown in Appendix 1). This was two years after

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the Saudi Vision 2030 was announced. The researcher sought to look at the voluntary behaviour of the largest sized companies, according to their investment in the market.

As shown in Appendix 1, even though these are the top ten Saudi companies, not all are concerned with environmental issues. Furthermore, the companies that have taken environmental initiatives most commonly operate in the energy sector. This could be attributed to social pressures to protect the environment, and the company's desire to gain legitimacy. However, most of these companies contribute to social initiatives. This is evident in their concern about family life, providing programmes and events to support education and healthcare in society. However, very few companies mention support for women and gender equality. The few companies that say they support female empowerment have only issued statements, rather than confirming practices, or giving examples of real initiatives and policies. Company A performs a more active role in supporting the SDGs, including the gender equality goal number five, which is the main focus of the current study. Additionally, Company A have made a quick response to the Vision 2030. For example, they are bearing all costs that their female employees need for driving training and driving licenses.

As shown in Appendix 1, this investigation of these top 10 companies is to select company A as one of the best companies in terms of meeting the targets of SDG5 & Vision 2030. Based on the secondary data the researcher chose company A as a prototype company and compared its calculative and control practices with those of fourteen other companies. This was done using two steps of comparison. Firstly, the researcher looked at the practices and policies that companies presume that they conduct. Secondly, researcher conducted interviews with Saudi female employees. In this way, the researcher was able to investigate what is actually happening inside the workplace and its impact on women's personal lives. The researcher sought to ensure data reliability and accuracy, and looked to make a well-informed interpretation of the data set. Table 5.7 below illustrates the companies' policies and interests relating to female empowerment that are reported in their official websites and reports before and after 2016.

Case	The policies and practices towards supporting women in general and female employees	
	Before Vision 2030 (2015)	After Vision 2030 (2019 the year of conducting interviews)
1. Case of company A		
	- "In 2015, the first batch of 11 selected female college students started four-month internships. Furthermore, by the middle of 2016 we reached a total number of 40 female student interns". - "(A) Women's Network facilitates women's professional development, with regional chapters providing opportunities for women to engage with senior colleagues and enhance their professional exposure. We have SWN chapters in all regions where we operate, including Saudi Arabia, where we have local hubs in Riyadh, Jubail and Yanbu". - "We also look closely at each supplier's commitment to provide safe working conditions, to act fairly and ethically, and to use environmentally responsible practices. Our (A) Supplier Due Diligence Program asks suppliers detailed questions about their use of underage and forced labor, working conditions and other inquiries designed to ensure that our supply chain is free from human rights abuses" - "Gender is a key aspect of diversity. We hired our first female employees in Riyadh in 2013 and continue to expand female employment in Saudi Arabia: "I was proud to be one of the first female hires at (A) in Riyadh in 2013. Engaging with the external world, working with a diverse team, and developing strategies for new market solutions are satisfying my passion to make a difference" - "Female employees in Saudi Arabia increased by 21 per cent"	- "Diversity, inclusion and collaboration: at A, we recognize that diversity of experience, knowledge, and ideas – and an inclusive and collaborative atmosphere – makes our company more creative, innovative, and effective. we take pride in our ability to attract and retain the best and brightest people from around the world, and we work hard to support and engage employees and future leaders". - "Women sCHolarsHip: This year, we began offering the (A) Scholarship Program to female high school graduates, making up 30 per cent of all recipients. We are excited to help young women continue in higher education and realize their career potential, and we hope to increase the number of female scholarship recipients in 2020." - "The A Women Network (SWN) in Singapore partnered with the non-profit Children's Wishing Well to support children from disadvantaged families. Forty-three (A) volunteers "granted wishes" to 63 young people in need, including a fun day out, lunch, and an educational trip to the aquarium. Beneficiaries also received a gift pack of school supplies from the group." - "Enabling Saudi vision 2030: In

	- "Human rights; socio-economic valuation: Continued on social valuation efforts; completed SDG priority-mapping" - "We have developed a number of programs as a way of giving back to our communities and reflecting our values through education, including the (A) Summer Innovation Program, which began its third year in 2017. The three-week program, which this year embraced the slogan "Our children are the future of our country," is held for the sons and daughters of (A) and affiliate employees". "Integrate sustainability into corporate programs : Educated internally on the business value of Sustainable Development Goals (SDGs); Embedded socio-economic valuation results into Saudi Local Content program"	2019, it helped create 2,215 jobs for Saudi workers, while enhancing the capabilities of 85 women and qualifying them for rubber technology industries." "Employment of women: (A), led by its Local Content and Business Development Unit (LCBDU) and Corporate Human Resources, launched a new initiative in November 2019 to boost the employment of women in the industrial sector. The program aims to provide small and medium enterprises – including companies benefiting directly from NUSANEDTM – with qualified female recruits whose skills have been built up by training and on-the-job experience in relevant roles within (A), with support and guidance from senior colleagues. Women participating in the program are offered the chance to work in (A) or one of its affiliates for between 4 and 12 months, gaining skills and expertise that will help them compete in the local labor market, and ultimately apply them to the benefit of their new employer." "Far right: A new (A) initiative seeks to boost the employment of women in the industrial sector." - "Engage: We respect and value differences in our people and their business approaches, fostering a great working environment. Our unfailing commitment to the communities in which we operate helps us remain a positive influence throughout the company and the world." - SDGs: - "Protect labor rights and

		promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment" - "A is also committed as an equal opportunities employer and has embedded the principle of equality in policies and processes across both its own operations and its supply chains".
2. Case of other companies		
Company B1	None	"Our culture includes: Responsibility towards people: ● Caring & Sensitive ● Freedom to Express ● Leverage Strengths of people ● Equal Opportunities to grow ● Teamwork ● Empowerment" In their website they include a word of the CEO after that a word of a female financial analyst. This indicates the company's involvement with the new vision and its direction towards supporting women.
Company B2	None	None
Company B3	None	None
Company B4	"Empowering the woman: B4's program for productive families has provided a training, financing, and marketing service package to develop craft products and achieve the highest levels of	- "Key achievements: Empowering 834 women in 2018 through B4 Productive Families program."

| | competitiveness, quality, and design. This group is given financial support and help in developing new markets and outlets for their products, assisting them to secure a source of income and improve their living standards. We have developed a wide range of crafts (such as wicker, weaving, sadu, and decoupage) in cooperation with specialized international bodies; we trained 61 women around the Kingdom to enable them to train the program beneficiaries on design and product innovation to the best international standards. By the end of 2015, the total number of female trainees from productive families reached 1,072. We have established a program for financing productive families through collective solidarity financing for each group of women, to enable them to establish their own small businesses without needing a sponsor. We also opened the first center in Jeddah at the end of 2014 and provided finance of SAR 3.7 million to 1,236 female beneficiaries during 2015. Three more centers are based in Riyadh, Al-Ahsa, and Hail. To find innovative channels for marketing, the program has forged a range of strategic partnerships with several bodies to open new outlets to display and sell the families' products at airports, specialized exhibitions, popular markets, and bazaars." | - "B4 Societal benefit We enable children, youth, and women for a brighter future through education and training"

- "Being highly passionate about serving society, B4 continues to play its community role, and its multiple programs continue to empower the three community groups on which we focus – women, youth and children – as well as the many B4 voluntary programs and initiatives that directly benefit our society." (Chairman's statement)

- "Empowering women Through its Productive Families program, B4 offers women a variety of services including the training of productive families, financing, and marketing of their craft products to enable them to compete vigorously in various fields. Craft products are linked to contemporary heritage in line with the local market and the best international quality standards to ensure strong competitiveness. The Bank provides financial support and opens wider outlets and markets, enabling productive families to secure a source of income and helping them and their dependents to live a life of dignity. To achieve success in this respect, the Vocational Training Program offered a series of specialized craft training courses during 2018. The number of female trainees from productive families in 2018 reached 834 in the various cities of the Kingdom. The Bank has established a financing program for productive families through collective solidarity, enabling each group of women to establish their own small businesses without a need for a sponsor. There are five financing centers across the Kingdom, which funded 4,693 |

		female beneficiaries during 2018 to a total of SAR 17 million. Two new centers were approved for opening in Abha and Madinah. To create innovative product marketing channels, the program held a series of strategic partnerships with several entities to open new outlets for the offering and sale of household products at airports, large festivals, specialized exhibitions and important bazaars, with the participation of 84 women, which will help develop the national economy and strengthen its pillars with operators in the craft field." - "The B4 continues its commitment to career diversity. Female employees in the Bank, all Saudis, now account for 13.1% of the total. The female employment rate in 2018 was 33.6% of total hires, with 100% Saudization." - "In 2018, B4 and the Saudi Research and Marketing Group (SRSG), represented by Sayidaty, launched the Ahalina Award and Sayidaty Leadership magazine to motivate and support young female talents and highlight some innovations for entrepreneurship projects in the Kingdom. The award was based on launching a competition to select 15 young women with entrepreneurial ideas for future projects and provide them with a range of training and qualification programs for project development in preparation for the judging panel to select more than three distinct projects on a number of criteria. The top three female entrepreneurs were awarded prizes of SAR 150,000, SAR 100,000, and SAR 75,000, respectively. The winning female entrepreneurs'

		business list included a project on programing, printing, distributing, and publishing science fiction stories; a project to establish the first Saudi brand of breast-feeding supplies; and a project to help people rely on smart modern technology." In their website: - "B4 also gives great importance to empowering women, giving them big opportunities to assume leading positions at the B4." - "Its strategy is closely aligned with the Vision's programs."
Company B5	None	"Traversing closer to Vision 2030: As Saudi Arabia pushes ahead with plans to reduce dependence on oil and diversify the economy, the B5 continued to align its own strategies with KSA's Vision 2030."(chairman) "With the aim of strengthening diversity and increasing the number of female employees, the B5 also launched the first dedicated female graduate development programme during the year. In 2018, the number of female employees grew by 54% from 2015, representing 13.5% of the B5's total employee base"(CEO)
Company B6	None	Not found
Company B7	None	"OUR MISSION To offer all possible sustainable developments so that we may have a positive impact on all segments of society."

		But nothing in particular regarding women! Or social responsibility
Company B8	None	None
Company B9	None	There is no reports except for the year of 2021 although there is no information of interest regarding women even in the website!
Company B10	No thing before. It has established after the new vision	Regarding the accommodation of their employees: "We're pleased to award a contract to Saudi firm Contracting & Construction Enterprises Ltd (CCE) for the design and build of infrastructure at B5's Coastal Village, which will be home to 14,000 people who will work at the destination" - medical care: "We awarded a to International SOS – Al Rushaid to provide all medical services across the development during the initial construction phase of the project. The agreement ensures that the highest quality medical care and assistance is provided to the site's estimated 28,000 construction workers as well as the project's staff and visitors over the next two and a half years." - employees accommodation: "People are at the heart of this project and the Coastal Village will become the central hub for employees to live, work and relax. Designed around the latest concepts in co-working and community living, it will become a vibrant neighbourhood for residents, plus their family members and visitors, said CEO" - To achieve goals of the new vision: "A vibrant society, displaying traits such as national pride, community

		strength, a widening of opportunities for all and an empowering social and health care system."
		As they believe in such vision they will invest in their employees to make them effective actors to achieve their goals, which are part of the new vision.
		- code of conduct:
		* "Anti-Harassment All Concerned Persons shall be committed to a working environment free from harassment, discrimination, victimization and bullying, and in which dignity of the individual is paramount. As such, all Concerned Persons are responsible for helping to ensure that individuals do not suffer any form of harassment. Any Concerned Person who suffers from harassment will have the total support of the Group in putting an end to it."
		* show respect to others:
		"Make a commitment to and demonstrate equal treatment of all persons without regard to race, colour, gender, religion, age, national origin, citizenship status or those with special needs"
Company B11	None	"Great focus of training of all employees which will be reflected on their professional and personal lives.
		- "Embroidery centre: which aims at training and employing female employees and empowering them "which will improve not the female

		employees only but their families and then the society that they are part of (CEO)"
Company B12	None	- celebrate Breast Cancer awareness. - "Total Group headcount at end of 2018 was 1,008 of which 78 per cent are GCC Nationals and 26 per cent are women." - "WAGIB programme pillars are: Women's empowerment : Women's Forum for the Economy & Society. International Women's Day Women in Finance Network (KSA) Saudi Women in the Driving Seat Women in Technology Programme FoundHER Festival
Company B13	(This is basically an international company which has a branch in Saudi Arabia) In the non Saudi market, B13 is a leader in providing IT solutions and services for the corporate segment in X, offering system integration, network integration, software solutions and IT services _ "B13 Limited recognized as Champion of Women's Empowerment Principles with 2014 Leadership Award" - "B13 Ltd. CEO honoured by the Women's Empowerment Principle's Leadership Award: a joint initiative of UN Women and the UN Global Compact" - "Empowerment of women, for example, has shown to be closely correlated with variety of social outcomes - family planning, the prevention of human rights abuses like child labor, better management of community resources like water and healthier families." _ "Enhance workplace safety and security with additional focus on Women's Safety: Our security teams were trained on gender sensitization as a part of their on-job training and induction. Cab pickup and drop facility with security escort is available for women employees travelling late in the night or early in the morning.	- "The Board is well diversified and consists of two women Independent Directors and three Directors who are foreign nationals." - it is reported within the identified aspects employees as a primary stakeholder: "Occupational Health and Safety, Diversity and Equal opportunity, No Discrimination" - "We have sustained interventions for elite hires from campuses across the globe, women employees, first-time managers and first-time travellers to client locations" - "We have well-defined policies and standard operating procedures to ensure the safety of women employees inside and outside the campus." _ "Focus on Returning Mothers: Our WoW (Women of Wipro) Mom program aims to support employees returning from maternity break as

Women of B13 committees were formed to discuss concerns and suggestions on

women's safety. Over 1700 women participated in women employee

security awareness sessions and self-defense sessions."

- "Policies, Principles and Commitment:

B13 is committed to being an equal opportunity employer and diversity and inclusion principles are embedded in our organizational values, culture, policies and processes. Our commitment towards non-discrimination and meritocracy is explicit in our COBC and Global Diversity & Inclusion Policy. Executive commitment, an engaged

community and its participation is instrumental in shaping a vision that drives action.

As signatories to UNGC & U.N. Women's Empowerment Principles, we express our commitment to becoming a responsible business leader & role mode.

As the Chair of the Catalyst India Advisory Board and a member of the Catalyst global Board of Directors, our CEO influences global stakeholders to promote gender inclusion in the larger society."

-" Women of B13 (WoW) Program: Recognizing that at different life-stages the needs & expectations of women employees are different, B13 adopted a life-stage based approach to its gender equity initiative and 'Women of B13' program was launched in 2008. Over a period of time, a number of initiatives under the WoW program have resulted in higher engagement levels for women as measured by our Employee Perception Survey (EPS) and we have maintained Gender Diversity with over 30% of our employee strength being women"

- "increased focus on women in technology: International Women's Day was celebrated with the theme of 'Women in Technology' and included sessions by eminent women leaders from technology firms. Session included participation from male and women employees. 'Reverse mentoring' session held for mid-level women technologists to enable them to hone their technical skills through knowledge sharing & mentoring peers or senior leaders in non-technical roles. Women CXOs from client organizations were invited to address male & women employees under the 'WoW Speaker Series'

they transition back to work, through HR connects and a WoW Mom handbook for all (to be) mothers. We recently launched the #HerCode program, especially designed for women returning from maternity break, to get hands-on experience on new technologies, upskill, and stay updated with the latest in the industry. It enables women to work on different projects and challenges across B13 through TopGear (an internal crowdsourcing platform)"

- Sensitisation/ Conversations: We continue to nurture a more inclusive work environment by conducting sensitization programs on breaking unconscious bias, working with a culturally diverse workforce, disability inclusion training, LGBTQ+ sensitisation and creating focused development programs for women employees.

- "17.0% women in management (in junior, middle and senior management) positions"

- "our company is an Equal Opportunity employer and strongly advocates the same through its supply chain by encouraging supplier diversity. Qualified enterprises owned by persons with disability, women or member of minority communities are proactively identified and engaged with. We are restructuring our vendor empanelment process to help strengthen our supplier diversity process."

- one of the impacts identified in supplychain: "Human Rights & labor Practice (Women's safety at workplace & Benefits-Leave, Compensation, Working Hours)"

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	banner. 3 such sessions were held in FY 14-15, bringing the total to over 25 since launch." - "sustain B13's flagship 'women on leadership mentoring program': 45 women chose mentors under this program." - "Catalyst is a leading nonprofit organization which works on expanding opportunities for women and business. B13 CEO is on the Catalyst? Board of Directors and is also the chair of Catalyst India Advisory Board"	- " we strives to institutionalize health and safety processes, with special focus on aspects such as women's safety, motherhood and associated special care and assistance"
Company B14	None	None

Table 5.7 (The policies and practices of organisations for supporting women, before and after 2018)

Company A stands out as an example of a proactive company regarding their support of women. The other fourteen companies are a random-based selection of examples, and vary in their reactions before and after the issuance of Vision 2030, which could be more representative of the general situation in the market. For the purposes of determining best practices regarding female empowerment, the behaviour of these companies was compared with Company A that has already implemented practices to promote female empowerment. Thus, the case of company A with its practices could be a role model for other companies to follow. In general, the table illustrates the social practices and policies regarding female empowerment in Saudi companies. It is clear that, before the new Vision 2030 was issued, Company A was already setting up practices and policies to empower women. Company B4 reveals itself to be financing productive women to establish their own small businesses, and to improve their living standards. Finally, Company B13 shows a significant improvement in its practices, which are still at an early stage. However, this company is operated as a joint venture and as a limited company. This means the company is a legally distinct body, and its financing policies are the responsibility of the people who run it, rather than the

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legal owner. Nevertheless, the company operates in a Saudi environment. However, the policies and interests presented on B13's website and in their reports are fairly representative of the culture of an international global company, where certain practices and initiatives are performed in different countries, not just in Saudi Arabia. Therefore, the local Saudi branch of B13 performs its social activities based on the current interests of the society it operates in. Generally, the implementation of the Vision 2030 has encouraged firms to offer more support to women because female empowerment has become a major goal of the whole country.

In 2019 (at the time of data collection) most of the studied companies showed an increase in interest for supporting female empowerment, either in their policies or in their reports, but some companies still lack an interest in this subject. This could be attributed to a lack of CSR practice disclosure, in that some companies provide insufficient information about their social responsibility. In addition, in Saudi Arabia there is no legal obligation to report such practices, and those who report are doing so voluntarily. Moreover, companies usually do not explicitly state their internal practices and policies, generally, including in relation to the treatment of women inside the workplace. This situation inspired the researcher to interview Saudi female employees so that they could explain their company's behaviour towards female employees.

Whether a company is contributing to female empowerment by offering a convenient workplace environment, equal opportunities and treatment, and other facilities and programmes, such as providing allowances or services for transportation, nurseries and children's education, was obtained by exploring the experiences of female employees in their workplace, and the effect of their work environment on their personal life. The following two chapters will provide a comprehensive overview of companies' practices as they are stated on websites and reporting, and their actual practices, according to the perspective of impacted female employees. In doing this, the researcher seeks to explore how organisations are going about achieving female empowerment, which is a significant goal of the Saudi Vision 2030 and SDG5.

5.8 Ethical Issues

According to Shea (2000, p. 28), "Everyone agrees that among the highest duties of academics is to make sure that the human beings they study - fellow citizens they probe, query, prod, and palpate - are treated with dignity and respect". Thus, after submitting a conformation review and before starting the data collection process, the researcher went through the process of applying for ethical approval from the University of Sheffield, and this was received on May 2019, based on the requirements of the Ethics Committee at Sheffield Management School.[4] The Committee reviewed and approved the research questions, the consent from, and the information sheet to be submitted to the participants prior to their interviews (see Appendices 2 and 3). In addition, the researcher completed a compulsory module for Research Ethics and Integrity in order to fully understand issues of ethics and integrity as part of the whole process of research activity.

5.9 Conclusion

This chapter has reviewed the research design, describing the social constructivist approach which is used as the research philosophy, and the subjectivist epistemology. The chapter also outlined the rationale behind using such an approach, namely that it provides interpretations of the new institutional logics that shape women's lives in Saudi society, and which are facilitating changes to the traditional women's roles in society. The chapter also introduced the research strategy, namely the inductive approach, and the use of multiple methods and case study as the methodology. It then noted that the study uses semi-structured interviews and secondary data collection as the research methods. It also explained the process of collecting the data, including the design of the interviews, participating recruitment, conducting the interviews, and

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[4] For more information, please visit The University of Sheffield Research Ethics Policy portal.

transcribing and translating the interviews. Furthermore, it described the thematic analysis, and how the researcher sought to achieve the validity and reliability of the data by using triangulation. Finally, the chapter outlined the goals of the Saudi Vision 2030 which are compliant with SDG5 (gender equality) and improvements in women's lives after the implementation of these goals. It also ended the discussion by outlining the processes of ethics followed.

Chapter Six: Women's Lives in the Workplace

6.1 Introduction

Throughout the previous chapter, several themes were derived from the interview data. These were then divided into two categories, which are dealt with in Chapters 6 and 7 of this study. The first theme is "women's lives within the workplace", and the second is "women's lives outside the workplace". Each assists the researcher in answering one of the research questions. All the themes are grouped under the title of "the changes in women's lives".

This chapter responds to the first research question, which concerns the role of Saudi organisations in achieving the goals of the Vision and SDG5 through calculative/control practices (as seen from the perspective of female employees).

In this chapter, the researcher analyses the responses of female employees, seeking a clearer image of both the process by which organisations change their behaviour towards women and the impression of women about these changes. Thus, in this chapter, the researcher presents what is happening in women's lives inside the workplace and how they are feeling about their current jobs.

6.2 Outlines of The First Theme:

The author's interpretation begins with the themes and codes describing the changes that have occurred in women's lives in the workplace since the implementation of Vision 2030. These changes in the workplace according to the organisations' calculative and control practices reflect the role of organisations in achieving Vision 2030 and SDG5. The interpretation is divided into two sections for each theme. The first is the case of "Company A", and the second concerns the cases of the other 14 companies. According to the secondary data presented in

the previous chapter, Company A, among the top Saudi companies, was performing a proactive role in providing support for its female employees.

For the purpose of comparison, the calculative and control practices of one leading company (Company A) and the calculative and control practices of the other companies (in response to the calculative practices of the Saudi government) are illustrated separately. This is because Company A showed a pre-dated interest in supporting their female employees, whereas other companies did not provide their female employees with positive treatment and support prior to the issuance of the Vision. Rather, these companies have only implemented control practices as a result of the government reforms. Therefore, the participants gave different responses, which are discussed in detail in this chapter.

The introduction presents the notion of boundary making and breaking and its relationship to the changes in organisational behaviour and in women's lives. In this chapter, the researcher analyses the responses to female employees, seeking a clearer image of both the process by which organisations change their behaviour towards women and the consequences of these changes for women's lives. This study concerns the control practices implemented by organisations in response to the Saudi government's calculative practices representing the Vision 2030 reforms. With this investigation, the researcher examines the role of accounting in making and breaking organisational boundaries and modifying the boundaries of women's lives.

This chapter presents several themes, beginning with the treatment that women receive from top management[5] and from their male colleagues [6] and the practices of the company as a whole to support women. The second set of themes includes women's impressions of their current jobs. These themes all concern the perspectives of the female employees themselves. Thus, in this chapter, the researcher presents what is happening in women's lives inside the workplace and how they are feeling about their current jobs. The researcher also analyses how each theme reflects some of the targets of SDG5, including the following:

5.1 End all forms of discrimination against all women and girls everywhere.

5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic, and public life.

6.3 Top Management's Treatment of Women (Managers and Supervisors)

Company A began to employ women few years ago, and the female employees experienced huge changes in their treatment inside the workplace. First, the managers and supervisors showed improved behaviour towards their female employees. This behaviour is addressed in several codes. For example, the female employees working in this company were initially struggling to prove themselves and to show their ability to achieve in their profession. This was exacerbated by the experience of being newly hired in a sector dominated by males. However, the women felt that they had succeeded in proving themselves and that they were

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[5] The general situation in Saudi organisations at the time of the interviews included a lack of gender diversity in leading positions (Eskandarani, 2021). Arab males dominate most boards of MENA-listed companies (Sarhan, Ntim & Al-Najjar, 2019). Furthermore, the majority of the positions in top management were occupied by male employees. Therefore, the analysis discusses the treatment by top management as male managers. In other words, the analysis assumes that all top management are also males

[6] As the focus is to study the perspective of female employees about the treatment they receive from their male colleagues.

appreciated by their managers and supervisors. They had been advised to protect their work-life balance and to prevent work interfering with their personal lives.

> *"I swear that every year they write in the annual performance report that I am excellent and that I have to ensure a balance between my work and my personal life … I admit I give my job more"* (Participant 1).

This participant admitted that she focused more on her job than her personal life and her level of success had increased. Accordingly, her managers appreciated her success and advised her to seek a good work-life balance.

Furthermore, the female employees were satisfied with the company's consideration and respect for cultural and social rules, saying that their managers did not force them to contradict social norms.

> *"Yes, we have training every year … and they pay more attention to us than to the males and take into consideration that we are women and mothers. Even those who are not married still have families who depend on them. So, management do not force us to do the training and they respect our perspective. But those who are willing to do the training, they get the support"* (Participant 11).

When managers understand the needs of their female employees and appreciate their efforts, women feel more comfortable in the workplace and increase their productivity accordingly. When female employees prove that they are capable of doing their jobs and that there are no differences between their performance and that of their male colleagues, they note an increase in the trust given to them by top management. The female employees talked about their experiences of improved treatment from their managers and supervisors, saying they were now given more focus and attention. They also received opportunities to act as company representatives at large events and were trusted to carry out more tasks and take on more responsibilities. This ultimately increased their engagement all over the company.

> *"I noticed that they employ more women than before. This process is not just on paper, without any actual commitment, such as limiting tasks that need hard work*

to males only. Rather, they assign women to significant passions and they give them promotions" (Participant 1).

This participant referred to the increased focus on employing women and the increase in proportion of female employees. Participant 3 also mentioned this focus and the changes in roles assigned to women:

> *"Before, management neglected our roles. Our roles were operational; there was no exposure, no clear instructions, and no attention to our existence. However, things have totally changed. The new-hires receive different treatment – they get more attention, which means they are ready for any task and get more chances and more challenges to perform. So, there is more responsibility for the women…"* (Participant 3).

Women are now taking managerial roles and no longer limited to operational roles alone. They have opportunities to make decisions and the power to handle greater challenges. Participant 9 confirmed this point:

> *"We now have more responsibilities and we face higher levels of expectation. I feel that I am performing my job under higher expectations, much more than I used to do. I feel that I am doing the job of a senior employee because of the great trust I get, thank God"* (Participant 9).

The managers did not stop at simply employing more women. Rather, they have invested in training and education to ensure they are qualified in their new roles.

> *"One of my friends has just earned her PhD, and she was fully sponsored by my company … There is more trust given to us now. Before, they rarely gave us large tasks, as they did not trust us. But now, they assign us big responsibilities. There are female employees leading major projects which are very sensitive and demanding…"* (Participant 1).

This is evidence of the impact of the Vision, showing that women are being given greater responsibility and more attention. The challenges women are now being given are almost on a par with those given to men in the organisation. Women are also being guided to become more effective managers, given support and funding for training and education.

"In the building, there are offices for women on every floor, which increases the engagement with our teams. In addition, there is a private section for women to rest, pray, and eat. It has everything we need" (Participant 9).

Women have been given offices nearer to their teams, instead of isolating them in one area, which increases their engagement with the rest of the company. Referring to her company, Participant 9 observed that

"They have just employed their first Saudi female manager in the company, and she is still young".

Participant 11 talked about her own experience of taking on a managerial role:

"We have main roles. So, I am literally leading the team and they get back to me on everything, even if I am not in a manager position".

In the comments above, it is clear that, even before the issuance of Vision 2030, the company was prioritising target 5.5 in the top management's treatment of female employees. In short, women were permitted equal opportunities for leadership and their effective participation in the organisation was widely promoted. In addition, all employees had the same rights, received the same rewards, and were offered the same job-related training.

"There was never a preference in training or rewards for either males or females. Preference was just given to the most qualified person, and decisions were based on the needs of the company…" (Participant 10).

From the beginning, the company chose not to discriminate against women, treating all their employees equally. The most qualified person – irrespective of their gender – was given the position. In addition, there was equal-opportunity access to education and benefits.

"We have a special policy for higher education programmes – master's degrees, PhDs, and executive MBAs. The selection is through the departments, and male or female employees are treated the same … It is the same treatment for all, just as long as it is in the interests of the company … Men and women have all the same benefits and rights, too – owning a house, access to the home loans programmes. The list is for all…" (Participant 9).

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Female employees in the company no longer face discrimination in terms of opportunities. They are given the same incentives available to male employees in terms of support, education, and benefits. In addition, the company has created an "open door" policy that invites all employees to share their thoughts and opinions with their managers at any time, regardless of their position in the organisation. This policy is open equally to men and women. In this way, the company shows its appreciation of women's participation.

> *"We now have an 'open-door policy', so there are no boundaries: your direct manager leaves his office door open, if you need to discuss issues related to work. He accepts comments from you, the same as he does from your male colleagues. There are no exceptions and no limitations on your ideas"* (Participant 5).

This policy enhances decision-making by inviting a wider range of voices to present ideas and suggestions. In the case of this company, there was initially an issue of trust; but once the female employees had proved themselves in the workplace, they began to receive the same assignments, missions, responsibilities, and tasks as had previously been assigned to male employees.

> *"My responsibilities now are the same as those of male employees – or rather more, as it is known that female employees are more accurate when giving and analysing information … because we, as women, insist on proving ourselves as much as we can, and we are ambitious about taking on more tasks and opportunities…"* (Participant 9).

Once female employees have obtained the trust of top management, they easily succeed in their careers. This is in line with target 5.1, as the company is contributing to ending discrimination against women. Furthermore, the practice of specifying candidates' gender in job-vacancy notices has also ended, and the company now employs people based on their qualifications.

> *"Employment now is not biased at all. So, the vacancy is advertised and both males and females can apply for it and compete for the same job. There are equal opportunities … Actually, I feel there has been a huge jump … and the number of female employees is increasing every year…"* (Participant 10).

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However, female employees still struggle to find opportunities in the manufacturing field, which they assume is because of the high-level safety requirements. This refers specifically to the special dress that women usually wear (an abaya[7]), which is not compatible with the professional dress code.

> "… but when we come to the manufacturing field, there are fewer chances for women. This, I think, is not restricted to my company but generally in all industries across the country … I actually visited one of the factories for 6 months' training with my colleagues. However, it was just for training not working. Women still require time and long procedures to be able to work in factories … Some people think that it is because of the Ministry of Human Resources and Social Development requirements regarding women's wear in factories: women need special permission to enter. But this is not only the case in Saudi Arabia – when I speak with friends from Europe and America, I find that it is difficult for women to enter the field of manufacturing, and they still struggle, regardless of the earlier entry of women into the labour market" (Participant 8).

According to this participant, women around the world face difficulties in entering the field of manufacturing because of the safety requirements for women. Furthermore, no educational institution yet provides women with the necessary qualifications to enter this field:

> "Actually, I hope that the Vision has an impact on the private sector and gives female employees the same authorisation given to male employees to enter factories. These places are no more dangerous to women than they are for men" (Participant 4).

It is clear from these responses that the company's top management showed a strong interest in supporting women from the beginning, even before Vision 2030. Previously, while the country lacked policies ensuring the rights of women, this company implemented its own calculative practices to support women in all aspects and ensure they were treated equally. In this way, the company was pursuing SDG5, specifically targets 5.1 and 5.5. It has taken a proactive role in treating women equally and providing support for them. Furthermore, the company increased its focus on women to come in line with the Vision. Thus,

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[7] An "abaya" is a long black dress.

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while the environment of the company has not changed significantly, the structure of the policies has changed to become representative of the goals of the Vision and of SDG5. The top management has thus contributed to improving women's position in society, through an intensive focus on and investment in their female employees.

However, the situation is very different in the 14 other companies under study in this investigation. Most have undergone major shifts in their treatment of female employees since the arrival of the Vision. Managers, supervisors, and top management have all increased their focus on women and their empowerment.

> *"I feel that there is difference since the Vision. I see them looking for women and giving them more assignments … I am always working to prove to management that I am as capable as the male employees, and I see their appreciation … I feel that my company (and others) are employing lots of women, as they are required to do so by the Ministry of Human Resources and Social Development"* (Participant 3).

Participant 3 confirmed that, in response to government demands, more women are now being employed. Participant 7 also mentioned the growth of equal opportunities in the employment process:

> *"I think, since the Vision, there has been more focus on women. They have hired lots of women and still want more. They give women more attention … I feel that I am improving more and more. They are focusing on how to improve girls … The opportunities and training are equal… In my company now, they put women above men".*

This participant also mentioned the control practices implemented in her company to promote the Vision and claimed that female employees have become the top priority. Some companies have become more flexible and considerate of women's situation and physical abilities. Participant 1 had experienced changes since the emergence of the Vision in her company:

> *"In my previous job, I worked for one whole year without knowing my rights! Now, in this company – and since the Vision, I am enjoying my right to maternity leave, which I was not aware of in my previous job … Sometimes, they allow me to be late, if I have some issues with my daughter as I need to pick her up from the nursery".*

Thus, the company appreciates that she is a mother and has a child. They have protected her rights, including a right to maternity leave that she was unaware of while in her previous job. Participant 14 also provided an example of appreciation:

> "*You know, women have different situations. They usually have children and so on, and our management understand this. So, if I have to come late because of my daughter, they accept my apologies and don't consider it an absence".*

Hence, the company are responding to the Vision by taking an intensive interest in their female employees. Another example of giving attention to, being appreciative of, and showing consideration to women came from Participant 2:

> "*Their treatment of women has started to change. They treat me, as a female employee, with more flexibility than they show to men. In terms of assignments and missions, they don't ask me to do those that require effort or long-distance travel".*

Participant 6, who had worked for the company for 6 months, described the positive treatment, appreciation, and trust she received from top management:

> "*The environment in my company is nice. Our managers are cooperative, and that helps me to develop a balance between life and work ... Recently, in my company, I feel we are favoured more than men because we have more commitment to work ... Our manager employed us and he is very satisfied. He told us that, since he hired us, he has noticed an improvement in the company and its profits".*

This participant said that the positive treatment she received from her manager was helping her to ensure a strong work-life balance. Her manager had noted that operations and profits had improved since hiring female employees. Hence, giving greater attention to women and investing in their empowerment had resulted in mutual benefits for female employees and their employers. Participant 10 mentioned the high level of trust from their management:

> "*Our voices are heard and they appreciate us. They are so flexible. You know, we don't have fingerprints or cards! They depend on our productivity more than our attendance".*

Evidently, this company also realises the importance of trusting their employees – regardless of their gender. Trusting employees encourages them to increase

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their productivity and creativity. Participants 12 and 13 both mentioned an increase in trust, responsibilities, and equality in evaluation and rewards:

> *"Actually, since the Vision, my responsibilities have increased because they give me the same trust they give any man. The evaluation and rewards are fair. Now, there are more roles for women because of the government's Vision" (Participants 12 & 13).*

It is clear from these responses that the government's calculative practices have encouraged companies to increase their focus on women's empowerment, which in turn has contributed to improving women's position in society and improving these companies' productivity.

However, Participant 8 noted discrimination in the rewards she had obtained from her previous job. While in her current job -which she joined after the publication of the Vision- she speculated that the company would be implementing the legislation:

> *"Previously when we do the same missions men receive more than us! They think that men have more financial responsibilities than women. whereas, in my current job, they are still a start-up company, so they follow the rules from the Ministry of Human Resources and Social Development".*

Some managers still have conservative norms and assume that men are breadwinners and thus need more financial support than their female counterparts. Participants 4 and 5 confirmed that they had been subject to discrimination when receiving missions:

> *"As to missions that are assigned to us: yes, there is discrimination because we are separate from men's offices"* (Participants 4 & 5).

These participants highlighted a disadvantage arising from the separation of their offices from those of men. As the management usually operate in the male sections, which gives the men prior knowledge of the decisions and opportunities, men often receive more favourable treatment in the assignment of missions. This, in turn, gives them greater opportunities to proceed to higher positions in the company.

In addition, there is sometimes inequality in the services that the companies provide to their employees.

> *"We have insurance, but only for ourselves; while male employees have insurance for themselves, their wives, and their children. They have said that this will be changed by the Ministry of Human Resources and Social Development"* (Participant 6).

Again, this norm assumes that men are the breadwinners, financially responsible for their families and thus in need of extra services for their household. However, according to Participant 6, the Ministry of Human Resources and Social Development has plans to change this policy. Participant 11 confirmed that she had received unequal treatment from her managers in her previous job:

> *"There is a difference, and men were indulged more than women. The company were very strict on women ('take it or leave it'). Also, in their evaluations, they were tough with women as well"* (Participant 11).

According to this participant, before the legal requirement to ensure women's rights, some companies practised discrimination against female employees. Participant 9 provided an example of one firm that refused to change, even after the Vision, and which remains behind the rest:

> *"The treatment by top management is very bad! They don't appreciate that we are women and they always compare us with the men".*

In this case, the company had amended the law in ways that suited their needs. They evidenced no interest in empowering women and had sought to escape their legal requirements in various ways, thus ignoring the purpose of the Vision.

The previous cases show that the issuance of the 2030 Vision led to changes in the treatment of female employees. The participants themselves had experienced changes in the treatment they received, as their companies applied new control practices in response to the government reforms. The participants who had worked in different places prior to the Vision noted improvements in their treatment, which they confirmed was a result of the issuance of the Vision, as it had inspired modifications to the strategic decisions that shaped organisational boundaries. At the same time, the organisational practices had facilitated

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changes in the traditional roles of women in society. As in the case of Company A, these improvements have contributed to the achievement of targets 5.1 and 5.5 of SDG5.

However, some participants observed a lack of interest in their companies in empowering women and improving their social position, even after the issuance of the Vision. According to the participants, these companies have manipulated the rules to suit their own interests and escape their responsibilities. This is due to the novelty of the reforms for the whole country. Some individuals –including managers – reject the idea of women's empowerment , either due to their conservative views of the proper social position of women or to avoid extra expense that does not create direct benefits to their organisations. Hence, in this case, these companies have sought to find gaps in the law that would allow them to escape the rules. For example, while the rules permit female employees an hour for breastfeeding, some managers using their authorities have exerted pressure on the women who take that hour – denying them opportunities for training, refusing to nominate them for participation in projects, and so on. As a result, the women who take that hour then work harder to compensate for it, or some even abandon their right altogether.

6.4 Treatment by Male Employees (Friends and Colleagues)

When Company A initially began to employ women, the female employees struggled with the treatment they received from their male colleagues. The women were unused to working in a male-dominated environment, and the men had no previous experience of working alongside women. However, the resistance was short-lived and, with the passage of time, women's presence and roles in the company have come to be appreciated and valued.

> *"At the beginning, there was a little resistance from some male colleagues. But I feel that, since 2018, things have changed"* (Participant 11).

Participant 1 also confirmed this point:

> *"There is now more openness to the presence of women in day-to-day business".*

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Although, the management team accept women from the beginning by hiring them, participant 1 noted the increased acceptance of women's presence in the company and improvements in the treatment by male colleagues.

Participant 4 recalled some of the women's day-to-day experiences in business:

"When they mixed with us in the lunch area, we were afraid at the beginning. But later, we got used to it and they did as well…"

In short, the challenge was in dealing with novelty and unfamiliarity. With the passage of time, people came to adapt and to familiarise themselves with the new situation.

"I remember at one event, when I had worked on a project until late in the day, I had a disagreement with a male colleague who thought it was wrong that I had stayed away from home until late. However, I had the appreciation of those whose opinion I cared about".

Participant 4 confirmed that she was appreciated by her managers, who cared only about her productivity, while her male colleagues were critical of her – as a woman – staying away from home until late at night. Some male employees still have conservative views about women participating in the workforce, even when managers are open to and supportive of their female employees. Other participants confirmed that they had faced difficulties cooperating with their male colleagues.

"At the beginning, it was a challenge to work in such a male-dominated environment. There was no acceptance of our engagement. So, the first months were the most challenging to us, as we had to prove ourselves and show that we were capable. But we succeeded. The most difficult thing is how to convince the rest of society to accept that Saudi female employees are representing Saudi women in the best way, respecting our identity and culture … With the passing of time, there is more engagement and more support from management and from our male colleagues, as they see our presence is a benefit for them … Before, we felt isolated; but we now get support from our colleagues. Now, we have team spirit and we work together as one family to improve our country. Since the Vision, we all have bigger ambitions" (Participant 5).

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The female employees in Company A initially faced difficulties communicating with their male colleagues, who felt awkward about the presence of women in the company. At that time, the company had only recently begun to employ women. However, the women stated that these challenges began to decrease as they proved their merit in the workplace. In addition, the Vision helped to raise awareness of women's rights in society.

In the following case of the other companies, female employees were facing quite different situations to those described in Company A, as these companies have long had a mixed environment. The women continued to struggle against the conservative views that oppose the presence of working women. Participant 8 gave an example of that conservative view:

> *"There is a problem concerning the empowerment of women: men are prioritised over women! They think they deserve jobs more than women because they provide for their families! Also, some men don't want a woman to preside over them – i.e. they do not want women to have authority over them" (Participant 8).*

These traditional views lead male employees to ignore women's rights and obstruct their professional advancement, in addition to prioritising their male friends and colleagues. Participant 4 provided another example of unfair treatment by her colleagues:

> *"Sometimes, I have a customer asking for a service, and before I can serve him I need to contact a male employee's office to finish a special part of the registration. Whenever I do that, they steal the customer and serve him themselves to raise their own numbers in the records! I hope that, with the Vision, they merge male and female offices so that no one can steal others' work and there will be more fairness" (Participant 4).*

This is one disadvantage of separating male and female sections and allocating management to the male section only. When women are unable to complete their tasks without approval from a male, this gives male employees the opportunity to exploit their position and take opportunities away from their female colleagues. Participant 11 emphasised the difficulties that women face due to the mindset of some male colleagues:

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> *"In general, the most difficult thing for the women is the mindsets and views of their male employees. For example, sometimes a woman laughs or speaks freely, thinking that a man is only her colleague – someone she sees every day – and that's it. But some men understand something very different from this friendliness. So, this is very difficult for women. From my simple experience, every woman should be careful about that"* (Participant 11).

This participant highlighted the harassment that less-conservative[8] women may face from some of their male colleagues. This is one impact of the conservative view that states women should stay at home and those who go out to work have no decency or ethics. Moreover, some men do not accept the idea of women attaining higher positions and participating in decision-making processes.

> *"Some people do not accept a woman giving her opinions, especially on certain topics! They want you to come to work, without giving opinions. Some of these people, you cannot change their mindset – not with the Vision or anything else. But now, it is much better than it was before; lots of things have changed"* (Participant 12).

Nevertheless, the governmental reforms have advanced women's rights by mandating strict roles in the workplace. This has contributed to increasing awareness of gender equality in both abilities and rights.

Unlike those in Company A -who faced resistance for their existence only for the first year of employing women-, female employees in the other companies under study said they had not faced resistance for their existence once they have been employed, as their companies had been employing women since a very long time. However, they continued to struggle with the conservative views of some of their male colleagues. This was not a problem of resistance against something new in the company environment; rather, it was a problem with the mindset of certain male employees. The view of these male employees is the dominant view in Saudi society, where many believe that women should stay at home and take sole responsibility for home tasks, while the responsibility for earning money should fall solely upon men. This view constitutes a stumbling block to the advancement

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[8] Those women who are not strictly opposed to socialising with men in general.

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of women. As such, strong interventions are required from the government and top management, with efforts to end all discrimination against women and ensure their rights are protected inside and outside the workplace. Policies should be implemented to increase awareness of the importance of women's roles outside the home. Thankfully, it appears that this situation has begun to change for the better, owing to the achievements to date of the Vision.

Unlike Company A, the other companies had not taken steps to achieve target 5.1, which seeks to end discrimination against women. These companies had only begun to participate in this area as a response to enforcement by the government. However, some of these companies continue to employ men with conservative views about female employees. Nevertheless, as improvements are made across the country as a whole, such conventional mindsets will inevitably disappear.

6.5 What do the Companies Provide for Their Female Employees?

Company A had made great efforts and launched several initiatives to improve the facilities, training opportunities, and wellbeing of their employees; and, in return, this had increased the loyalty of their female employees. These practices and efforts are discussed in the following subsections, divided into two periods: namely, before and after the implementation of Vision 2030. This is done to clarify whether the efforts are a result of the implementation of the Vision or they are due to a previous company policy for the development of employee wellbeing, regardless of gender. The findings show that Company A gave great attention to its female employees even before the Vision. The company had its own calculative practices to support women; and after the issuance of the Vision, it went beyond the legal requirements and implemented extra voluntary practices to empower women in wider society. The company's support is reflected by several initiatives, such as the following:

- Company A provides a private space for women with all necessary facilities, including offices, a prayer room, toilets, and a kitchen. In this private space, women can freely remove their hijabs.

"To be honest, it is a comfortable atmosphere and we are provided with all the facilities we need – a lunch area and private offices. Even with benefits and compensation, they consider those who have families and children; and these [benefits] were at an excellent level, right from the beginning" (Participant 4).

The company also provides its female employees with free lunches.

"The company provides the employees with lunch, just as a favour" (Participant 9).

- Company A promotes programmes that support the development of female employees to increase their productivity. It provides training opportunities (internally and externally) and covers all travel and accommodation expenses.

"The training is yearly, and employees should complete at least one training course. The course fees and all associated costs are paid by the company (the course, accommodation, and travel). The training can be internal or external. The most important thing to them is that you learn. The learning will eventually be needed in the job, so they are investing in their employees" (Participant 5).

In this way, the company invests in its employees, paying for training to increase productivity and benefit the company as a whole.

"I am passionate about dedicating my life to learning and development. There is some training that the company offers and some that I request to have outside the company, and they are very supportive of learning and development. I tried before to ask for training outside the company, and they told me 'all doors are open for you in the best places for training' – even if it is outside of Saudi Arabia. I strongly believe that empowering women starts with educating them. I have been sent to America, Singapore, and China" (Participant 8).

This participant talked about her personal experiences of training and the welcoming behaviour of her company regarding training in the employees' areas

of interest. Thus, both sides the company and its employees will benefit from empowering women and treating them equally. Employees operate in an enthusiastic environment, which contributes to the company's success and promotes good performance amongst employees. Training is given according to the needs of each employee, with provision for both technical skills and the soft skills they need in their everyday lives.

> *"There are online courses in soft skills, English program called 'Harvard' … etc., and they all are free. And we can use these to improve ourselves"* (Participant 2).

These courses improve the skills needed in their day-to-day lives, while other training is provided to enhance their professional skills.

> *"There is yearly training for both male and female employees, depending on their needs; and their direct manager can recommend the type of training they should have, whether inside or outside the country. So, they support us to get training"* (Participant 4).

In this way, the company benefits from investing in the professional and personal skills of their employees, as these new skills and personal development are reflected positively in productivity. The company is also very supportive of self-training.

> *"One aspect that earns most of the company's focus is the improvement of its employees. I heard once, in one of the lectures in the company, that if you want to change or improve an individual's productivity, you have to improve him as a person in his life and at home, as this impact will automatically be reflected in his work. So, lots of the courses that I have attended here were intended for my self-improvement as a person, ahead of my professional improvement"* (Participant 2).

Participant 2 confirmed the positive impact of self-training on performance in operational jobs.

- Female employees also have the option of educational programmes, such as scholarships for higher education.

> *"We have a special policy for higher education programmes – master's degrees, PhDs, and executive MBAs. The selection is through the departments, and male and female employees are treated the same"* (Participant 9).

As an important step towards the empowerment of women, the company provides equal opportunities for employee education.

- The company also pays the fitness-club fees of its female employees:

"They also pay us 7,000 SR if we provide them with receipts from the clubs" (Participant 6).

The company does not limit its efforts to internal resources: it also contributes to employee wellbeing by paying the fees for joining and using fitness clubs.

- Company A has an initiative called, "The Company Women Network", which arranges activities to improve women's professional skills and workplace experience.

"One of the initiatives the company provides for female employees is 'The Company Women Network'. Its mission is to arrange activities for women's improvement. One of the good things is that, every year, we gather with high-ranking leaders and get coaching sessions and have discussions and consultations with them. For example, if I have a question about something, I can ask them and they can answer me based on their long experience … I personally learned a lot from it" (Participant 2).

This network, designed specifically for women, helps female employees to gain knowledge from managers with long experience. They can raise questions and ask for consultations. It is a valuable initiative for women, helping them to improve themselves in an informal way in an intimate environment.

- Female employees have the same rights as males to own houses, apply for housing loan programmes, obtain health insurance, access the benefits and compensation system, and receive performance-based bonuses and rewards.

"The rewards depend on your yearly report, so you get a bonus depending on your performance. This is good, as it encourages employees to work harder and get more bonuses. Also, the company provide and encourage rewards for employees who have completed 5 years, 10 years, 15 years, regardless of their position; so, you feel you are appreciated as an employee" (Participant 5).

Participant 9 also mentioned the benefit system:

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"We receive all the same benefits provided to males: owning houses, accessing housing loan programmes. So, the list is presented to all equally, and priority is given to whoever comes first" (Participant 9).

The company's benefits and compensation system increases employee loyalty because it is huge and based on equality. Even before the Vision, this system was strong.

- Company A takes responsibility for paying the nursery fees of the female employees

"They also cover the cost of day care, even though they are not obligated to do so (because we have fewer children than the number that would require employers to offer a nursery). However, they choose to compensate female employees for nursery costs" (Participant 9).

Participant 1 mentioned the money the company pays for their female employees:

"The company pay back the money that employees pay for nursery, to the tune of 25000 SR per year" (Participant 1).

With this initiative, the company pay the nursery costs covered by their female employees, even though this is not a legal requirement. As a result, female employees can feel happy that their children are in a safe place while they are working, without having to worry about covering the extra costs.

- Female employees are paid for taking maternity leave, as well as receiving a fully paid, 10-week holiday after giving birth and 180 days of medical leave to be taken before or after the birth.

"The company give what is required by the Ministry of Human Resources and Social Development, so women can have 10 weeks' paid holiday after giving birth and 4 weeks before. They are not forced to go to work, and the company is forbidden from firing them during this time for any reason. In addition, they can have 30 days of unpaid holiday, and the maternity leave is on full pay for 180 days – to be taken at any time during the pregnancy or after giving birth" (Participant 3).

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Thus, the company applied what was required by the government, showing a commitment to protecting the rights of their employees – including the women – even before application of Vision 2030.

- Female employees are entitled to 1 hour for breastfeeding, and they have the choice of when to take this break during the day.

"For 2 years, women have had the right to 1 hour for breastfeeding; and they can use it at any time of the day – at the beginning, at the end, or in the middle. They just need to coordinate with their department" (Participant 3).

This is one right that women have enjoyed since before Vision 2030.

- Company A provides a flexi hour for its employees at the beginning and the end of the working day (7 am to 8 am, 3:30 pm to 4:30 pm).

"I feel there is a thing that gives us flexibility in work, which is the flexi hour. It is true that it is only one hour, but it makes a huge difference for us" (Participant 9).

This participant mentioned the initiative that gave employees some flexibility in their working hours. Employees can take this hour at the beginning or the end of their working day, as confirmed by Participant 4:

"We have flexi time of one hour, 7 am to 8 am or 3:30 pm to 4:30 pm" (Participant 4).

This initiative reflects the values of the company, providing employees with a comfortable working culture that ultimately increases their productivity. Furthermore, the company has increased its efforts to remain in line with the requirements of the Vision, implementing control practices in addition to their own calculative practices. According to the participants, the company have provided various additional benefits to employees since the implementation of the Vision.

- Company A launched an impressive initiative after women were granted the right to drive: the company now pay all expenses incurred learning to

drive and obtaining a driving licence. They also gave male employees'
wives 50% off the cost of the lessons and licensing.

*"The company committed to paying for female employees' driving lessons and covering
50% of the cost of male employees' wives' lessons, which is a very significant social
responsibility"* (Participant 3).

- Company A took action to promote women's empowerment and has been
  a pioneer by employing the first Saudi female manager in the company.

*"They recently appointed a female manager as part of the Vision. I think this was
required by the Ministry of Human Resources and Social Development, I am not sure.
This has encouraged a lot of women and shows where we are heading"* (Participant 3)

*"One of our friends became the first Saudi female manager, as part of efforts to
empower women in the company"* (Participant 5).

This opened up the opportunities for women to take leading positions. As one of
the first Saudi company to employ a female manager, Company A have inevitably
encouraged other companies to follow suit.[9]

- Company A provides training programmes for female graduates as part of
  its efforts to empower women.

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[9] In recent years, many companies have appointed Saudi women to leadership positions.

"They give female graduates training of about 6 months" (Participant 6).

This initiative prepares recently graduated women to enter the workforce by providing 6 months of beneficial experience at the company.

- Company A transfers female employees' offices to their own departments. So, instead of being in one private space far from their own departments, every female employee has her own office in her department, with all assistance needed. Every department now has its own private space for women, additional to their offices, where they work with the rest of the team.

"About 2 years ago, they started to transfer every group who was working together to their own departments – with offices, toilets, lounge, and all facilities required by the Ministry of Human Resources and Social Development. So, for example, I work with my own department, but when I want to go to the area with all-female offices, I can go and take off my hijab. I see this as better for us, as the female employees can work with the rest of the team more easily or go to her manager's office easily in the same department" (Participant 4).

This step is believed to have increased productivity and engagement within the departments by gathering all members of the team together. This has facilitated and sped-up the connection between them.

- The company created a whole department to support the implementation of the Vision, which includes empowering women amongst its key goals.

"Since 2018, the company's culture has changed. We now have a new department called 'Local Content', and the sole focus of this department is to support the implementation of Vision 2030. It has lots of programmes, inside and outside the company … Empowering women is of course part of this Vision. Women are half of society, and when they are not empowered, the rest of the society of course cannot improve" (Participant 7).

This creation of this department was a significant step, demonstrating the extent of the company's commitment to achieving the goals of the Vision. It is clear that,

even before Vision 2030, the company had in place initiatives to empower women in various ways and taken steps to achieve targets beyond the government's requirements.

In contrast, the other companies under study have not engaged in practices – or promoted policies – to ensure women's rights. Before the issuance of Vision 2030, they have been reactive in their responses to the reforms, implementing control practices. The companies have had various reactions to the Vision, and these are described below.

- The participants confirmed that their companies had provided them with private spaces and covered their work-related transportation costs.

"The company provide us with extra allowance for transportation related to work … I work as an auditor outside the company, but when I come back, I have my own private office in a private area where I can take off my hijab" (Participant 1).

Participants 3, 13, and 14 also confirmed that they were given private spaces; and 6, 7, and 11 confirmed that they have a transportation allowance and drivers for work-related trips.

In contrast, some companies do not provide such services.

"There is no canteen or cafeteria inside the company, so if we want to eat we have to go out or bring something with us" (Participant 2).

This company does not provide essential services, including a cafeteria that provides food for employees. Participants 7 and 12 also reported that they are not provided with the private space required by the Ministry of Human Resources and Social Development:

"We do not have a private area for women!" (Participants 7 & 12).

As such, these companies are not fully complying with Vision 2030 and are failing to pursue the targets of SDG5, including target 5.5. In addition, some companies have entirely separated the women's sections.

"Our section is totally private. Sometimes, at the end of the month or if they need

clarification, they bring us together for a discussion" (Participant 14).

- Some companies are providing development programmes, including training, support, and education.

There were several examples given of training, support, and education received by female employees.

"I have done three training courses… In terms of support, women have a right to work for just 6 hours, for up to 2 years, after giving birth … Also, we have a programme called 'Tahseen'[10], which is available for all employees" (Participant 7).

Participants 3, 5, 11, and 13 also confirmed that they were receiving training and support. Participant 12 said that women were given attention and support and permitted to act as representatives of the company.

"We have training twice a year, and the company is very supportive if we have any personal problems or issues… After the Vision, we had a women's summit in France, and I went with some of my friends as representatives of our company".

This is a clear impact of Vision 2030, which encourages companies to implement control practices that will improve women's position in wider society. However, some firms have failed to make such efforts.

"I haven't had training – nothing!" (Participant 2).

"*Honestly, they didn't give us any training"* (Participant 9).

"We get training just once – and support sometimes, but not always" (Participants 4 & 6).

These companies appear uninterested in improving their employees' productivity and providing a good level of training. Furthermore, they have not responded to the Vision or participated in efforts to improve women's position in society.

- The companies provide both financial rewards and morale boosting.

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[10] *Tahseen* is an Arabic word meaning, "to improve".

Participants 5, 7, 10, and 14 highlighted their appreciation for the various rewards provided by their companies.

> *"We receive rewards. For example, every month we have the 'Employee of the Month', and they get financial rewards and a bonus"* (Participant 7).

This increases competition between employees to obtain the rewards, especially when there is equality in the system.

However, some companies make only minimum efforts to show appreciation for their employees, which reduces enthusiasm and productivity.

> *"I do not receive rewards in my current job or my previous one"* (Participant 3).

This is in contradiction to the goals of the Vision and of SDG5.

- Some companies provide their employees with support and help to keep them comfortable, healthy, and happy. As a result, employees become more accomplished at their jobs. Such support includes covering some or all of the costs of employees' nursery fees.

> *"I have noticed changes in the benefits provided to help us in work – such as the nursery provision, and so on. These things existed before, but they were limited. … The company help us with the maternity leave, give us a breastfeeding hour at any time for up to 2 years, and provide a transportation allowance"* (Participant 1).

Participants 4, 5, 12, and 14 all reported that they had been given a nursery allowance, fully paid maternity leave, and a breastfeeding hour. Participant 11 said that her company also provided an extra initiative for female employees:

> *"They provide women with a free lunch" (Participant 11).*

These efforts contribute to building a healthy atmosphere in the workplace. In contrast, some firms made no such efforts.

> "They do not pay for the nursery or provide private spaces for women – in either of my jobs!" (Participants 3 and 6).

In addition, Participant 9 stated that,

"We don't have nursery, nor do they give us an allowance for nursery. We are tired of asking them to provide this. The maternity leave you get is only quarter of your salary! Also, they don't even give us a breastfeeding hour!".

All these services are included in the Vision, thus all organisations are required by law to provide them to ensure that women can exercise their rights in the workplace. Nonetheless, some companies are clearly lagging behind. They are avoiding the regulations by implementing their own interpretations of the law or finding loopholes.

- Some companies are providing more than is required, developing their own initiatives to empower women in the workplace.

"We recently set up a women's empowerment committee. It focuses on the needs of working women to improve their situation and support them" (Participant 12).

This company voluntarily set up a committee to support women's empowerment.

"They celebrated with us when women were granted permission to drive. They also gave us parking spaces. They provided us with car rental agencies. They facilitated our access to loans … They celebrate when an employee gives birth, and they mark birthdays and mother's and father's days. They care about the satisfaction of their employees. Sometimes, we have private celebrations of Women's Day or Breast Cancer Awareness month" (Participant 13).

All such initiatives increase employees' satisfaction and, as a result, their loyalty.

"Also, in my current job, they give us an education allowance, which is very very supportive. So, you get 35,000 a year [equivalent to £7,000] per child, for up to four children, paid until they are 18 years old, which is brilliant" (Participant 10).

This company provides its employees with luxuries such as a large education allowance that pays for their children to be educated in the best schools. This will eventually increase the living standard of the family as a whole.

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- One company (of the 14 cases) offers a flexi hour for its employees, though this is internally decided and depends on the individual department. This policy was not reported in any of the other companies.

"We have flexi hour, but it varies from one department to another" (Participant 10).

- Since the publication of the Vision, some companies have appointed women to leadership positions.

"Since the Vision, we have a young manager. She is 25! And she is doing an amazing job!" (Participant 7).

"In my current job, we have a female HR manager, and she is very strong!" (Participant 11).

These companies began to respond to the Vision by increasing the numbers of women in leadership positions. This action aligns with target 5.5.

Participant 10 said she worked in a company that was created to achieve the Vision.

"My company was basically established to achieve the Vision" (Participant 10).

The practices of this company are all geared towards achieving the Vision.

- Some companies are working towards merging their male and female sections to improve productivity and promote women's engagement.

"Change will happen if we merge the female and male branches to enhance engagement" (Participant 4).

The companies have begun to understand the importance of women's engagement in the decision-making processes, and they are putting in place plans to merge the male and female sections.

The responses indicate that these companies have begun to take action to empower women in response to the calculative practices of the government. Thus, they have taken a reactive role. Nevertheless, their reactions and initiatives are engaged in the improvement of women's position in society. As these companies work towards ensuring women's rights, this will increase the numbers of women entering the workforce and, consequently, their traditional roles will inevitably change. More importantly, these practices are tools for achieving SDG5 and its targets, such as 5.5.

However, some companies have implemented varying levels of control practices in response to the Vision, and not all of these companies are contributing to improving women's position in society. Some companies are engaging in substantial efforts to empower women, others are simply meeting the minimum requirements set by government, without engaging in any voluntary practices. Moreover, some companies clearly have no interest in improving their treatment of women and are instead seeking to circumvent the regulations.

These other companies provide support for women's operational work, while Company A prepares women for managerial roles. According to the data, there is no one company providing all types of support and focus to their female employees, aside from Company A. Rather, all the companies in the investigation are making less effort than that reported of Company A. Some individual cases are doing the bare minimum to improve their behaviour with regard to female employees: they are actually not changing how they run their organisations, and their support is limited to providing a safe place to pray and eat and covering transportation costs. This limited support does not fully comply with Vision 2030, nor is it fulfilling target 5.5. However, some companies have implemented various initiatives in pursuit of the Vision and SDG5. In short, responses to the governmental reforms vary from one company to the other, with Company A exceeding the efforts of all other companies put together.

6.6 Women's Impressions of Their Current Jobs

Having received such plentiful attention and support, the women in Company A had positive impressions of their jobs and felt satisfied as employees. Their loyalty toward the company had increased.

> *"I know I described this company as heaven, but to be honest 'who doesn't thank people doesn't thank God'. Actually, we were lucky to be approached and to be employees of this company because of the benefits and features. So, it is true that you will be tired and stressed a little bit, but in return, you get benefits commensurate with your efforts … Whenever you provide a little effort, you are made to feel that you are an appreciated employee … All of us feel that we are one family and this is our home and we are working together to serve the country… Since the Vision, you know, my patriotism has only become stronger and stronger. All of us feel this is our country and we are making important contributions to its improvement"* (Participant 5).

This participant expressed her satisfaction with her job and said that she felt it deserved all the effort she put into it. She also described an increase in teamwork and patriotism in the work environment. This is clearly a result of the attention and support that the female employees have received. In addition, Participant 6 explained,

> *"If I were to leave the company, who would compensate me with the good salary and benefits I receive here?! I could not live without them…"* (Participant 6).

This participant felt that she could not be without the generous compensation system. As a result of this level of satisfaction, employees become more dedicated and ready to make extra efforts.

> *"… you try to plan for tomorrow and consider how you can impress them with new ideas … If we have an emergency in the company, we deal with it – even if it's after working hours. And we are ready to provide reports or presentations when needed, because qualified employees have to deal with such situations"* (Participant 5).

Participant 8 provided another example of the ambition found amongst female employees.

> *"Thank God I have already got a lot – and I'm still looking forward to a lot, and I will give a lot"* (Participant 8).

The female employees benefit when they have the trust of management and are assigned missions, and this gives them positive feelings about their work and the company.

> *"It is true that we have more responsibilities than before. However, I believe it is very healthy to be trusted to do something alone, which is positive. Generally, I am very optimistic about what is happening now and I believe everything will be much better in the coming years"* (Participant 13).

Participant 7 said that, as a result of the support she had received from her supervisors, she has managed to achieve a good work-life balance:

> *"The good thing is that we have a work-life balance here in the company … I see our situation is very good compared with others in the market and in other companies … The good thing is that there is no interference with our personal life because of the support from the management"* (Participant 7).

Participant 4 described the loyalty that employees have towards their jobs:

> *"In general, the system of benefits and compensation in this company means you would think several times before you leave it. From the beginning, it has been at a good level"* (Participant 4).

None of the female employees had previously changed jobs or had any intention of doing so in the future. They felt comfortable and loyal towards their employers, which in turn had improved their productivity.

However, the situation was much different in the other 14 companies under investigation, who – according to the obtained data – were failing to provide consistent support for their female employees. Before Vision 2030, the companies had generally done very little to satisfy the needs of their female employees. This had led many women to leave their jobs in search of better opportunities. Since the new legislation had come into effect, the focus on female employees has increased and many women had changed their impressions of their jobs.

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> *"Thank God the environment is appropriate. I know work takes lots of my time, but the environment is nice. The salary is fine for me – but for those who have kids, I think it would not be worth leaving their children for this pay"* (Participant 6).

Participants 6 and 4 said they were partially satisfied with their jobs, but noted that the compensation would not be worthwhile for those with children. While Participant 6 complained about her amount, Participant 7 said she was generally happy:

> *"It is very comfortable here. The support here is very strong – to the extent that your manager chases you about training and improvement and catering to all your needs"* (Participant 7).

It is clear that managers play a very important role in ensuring the satisfaction of their employees. In this context, ambition and teamwork have also increased.

> *"There is more interest in the work now, and the spirit of cooperation has increased recently"* (Participant 5).

The women are generally satisfied with the increase in their responsibilities, feeling that this will eventually lead to higher-level positions.

> *"Our responsibilities have increased since the Vision, but I feel it is good for me because I want to work hard on something that leads me to a better place"* (Participant 5).

The women are more willing to make extra efforts, and they are more dedicated to the company.

> *"In my current job, I sometimes work for 12 hours a day, just by my own choice. And my manager appreciates that"* (Participant 11).

While no female employees in Company A expressed any desire to leave their jobs, many women in the other companies had already left previous jobs and started new ones.

> *"I left my previous job because I found a better one in my current company"* (Participants 1, 2, 3, 6, 8, 9, and 11).

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Those participants who had worked in other jobs prior to the Vision said that their roles had left them unsatisfied and unwilling to perform their assignments efficiently or to remain in post. When their current companies had responded to the governmental reforms, implementing control practices at different levels, the overall impressions of the female employees had improved. Once the women trusted their companies to protect their rights and deliver the required focus and support, they felt safe in their workplaces. In turn, this created a desire to keep their jobs.

Nevertheless, no participant from any of these companies mentioned loyalty towards her job. This could be attributed to the novelty of the changes these companies had applied and the time required for the changes to be deemed sustainable. Once it becomes clear that these changes genuinely reflect the companies' attitudes towards women, the female employees' loyalty may come to be reflected in the women's beliefs and behaviour.

6.7 Conclusion

This chapter has discussed the changes to women's lives inside the workplace. It presented a thematic analysis of the interview data. The themes were used to categorise the key ideas derived from the participants' responses. The themes discussed were the treatment of women by top management and their male colleagues, the practices implemented by the companies to support women, and the women's impressions of their jobs. According to the responses from the participants, it is clear that female employees in Company A were enjoying equal treatment and the support of the company even before the application of Vision 2030. Hence, Company A took a proactive role in empowering women through calculative practices. In contrast, participants from other companies have seen noticeable shifts in the treatment they received from top management, male colleagues, and their companies as a whole. In these cases, the companies implemented reactive control practices to respond to the governmental reforms.

The next chapter will continue analysing the changes to women's lives, turning now to changes experienced outside the workplace.

Chapter Seven: Women's Lives Outside the Workplace

7.1 Introduction

The implementation of Vision 2030 has led to significant changes in Saudi women's lives. Following the analysis of the changes in the workplace, this chapter tracks the changes occurring outside the workplace to the boundaries of women's lives. As such, it analyses the second global theme of the study "the changes to women's lives outside the workplace. This global theme has several interrelated sub-themes. The findings in relation to these themes respond to the second research question, that is concerned with changes that have taken place to the boundaries of women's lives after the implementation of the Saudi Vision 2030. Thus, in this chapter, the researcher presents the continues changes in women's lives outside the workplace as a result of the changes started in the workplace.

7.2 Outlines of The Second Theme:

The second global theme concerns how the changes to women's lives inside the workplace have also influenced women's lives at home and their position in society. It concerns the stages in which the changes to the boundaries of women's lives have taken place. These stages – together with the changes that began inside the workplace (discussed in the first empirical chapter) – have led to changes in women's traditional social position. These changes are categorised into sub-themes namely; the awareness of working women's rights, the role of the family in changing the traditional social role of women, participation in domestic responsibilities, changes in personality, and the challenges that working women face in general and since the implementation of Vision 2030.

In this chapter, the analysis of the second global theme is structured to present the case of "Company A", followed by the cases of other companies, with

sub-themes and relevant codes. Participants from the other companies live in the same society and are affected by the same changes occurred to women's lives outside the workplace. Therefore, the purpose of comparison is less important than the case of the first theme in the previous chapter, where the changes were happening to women inside the workplace. In that case, the comparison was essential to compare the behaviour of different companies in relation to their female employees and women in general – behaviour that is intended to contribute to improving women's position in society, empowering women, and achieving the goals of Vision 2030 and SDG5. Participants from "Company A" will be named "Participant A" (plus a number) and those from other companies will be named "Participant B" (plus a number).

In relation to each theme, the researcher analysed how the boundaries shaping women's lives have changed and how the themes reflect the targets of SDG5, including the following:

> *5.1 End all forms of discrimination against all women and girls everywhere.*
>
> *5.4 Recognise and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate*
>
> *5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic, and public life.*
>
> *5.a Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance, and natural resources, in accordance with national laws.*
>
> *5.c Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels*

7.3 Awareness of Working Women's Rights

Improvements in the situation of women are being driven by the calculative practices of the Ministry of Human Resources and Social Development, which has issued a number of regulations stating that organisations must implement control practices to achieve the goal of ensuring women's rights. As illustrated earlier in the context-setting chapter, this goal of the Vision is in line with SDG5. In addition, calculative practices implemented by the Saudi government consist of programmes and initiatives that support women's empowerment to increase their participation in the workforce and promote equality of opportunity in their lives. One example of such practices is the establishment of an agency called "Women's Empowerment" by the Ministry of Human Resources and Social Development, which aims to find public- and private-sector initiatives and projects that support women's empowerment (GOV.SA, 2022). There is evidence that these calculative practices by the Saudi government, in the form of guidance and written rules, have led to an increase in awareness of women's rights and Saudi society's acceptance of working women.

> *One shocking situation that happened to me previously was that I applied for a course and they told me, "We are sorry, we don't accept women"! But now it is very different; I see a very promising situation. When I told my managers about this, I have been told that all doors are open to me in the best institutions – "Even if it is not available in Saudi Arabia, we will send you abroad and facilitate the process". Now the welcoming of women's presence is noticeable. But we have to bear in mind that the changes in people's mindsets and how they are thinking needs time* (Participant A8)*.*

This participant is an example of an ambitious woman who has experienced disappointment due to the exclusion of women and the denial of equal opportunities for training. However, this situation has begun to change, as the country works to increase women's participation in the workforce. Thus, society is becoming aware of women's rights and increasingly accepting their participation in various fields. Participant A8 continues,

Reservations and resistance have decreased, such as the social view that women should not live alone without a companion. Now, this is accepted. Things take time to improve and people also take time to accept new situations easily without complication.

She confirms that change is happening, but observes that this will need time to be implemented and for people to accept it. An example here is the right for women to live alone, without a companion. When women have the freedom to live alone and to travel, they are better able to work and depend on themselves. This, in turn, will increase the number of women able to join the workforce. Participant A10 confirms this point:

Now there are more opportunities for women and the focus is more on employing women. The openness in society helped us to be flexible to accept changes and to change our view toward things easily. For example, allowing women to drive facilitated lots of things and lots of obstacles disappeared.

This participant mentions that allowing women to drive – which is a significant right – has helped them to overcome many obstacles in their everyday lives. She says that society has become more open to change. These improvements can be attributed to the new legislation intended to ensure women's rights. As a result of this legislation, people see that the government now facilitates the roles to women to live their own lives without the need for guardianship and thus most of people simply accept the law.

Participant A11 confirms that society's views of working women have improved, and she shares her own personal story as an example:

I see that the empowering of women has changed lots of people for the better. For example, when I was the only woman in my community who worked in a mixed environment, people around me looked at me in a very negative way. But since the publication of the Vision, they have been more open. So, before, they saw a female working with males, but now they see a good woman who takes responsibility for herself and her family, as she has ambition. People are becoming more sophisticated and starting to see the reason behind it.

Society is realising the importance of women's participation in the workforce and the value of this for the family. Furthermore, taking a wider view, Participant A14 points out the extent to which things changed after the publication of Vision 2030:

> *Since the Vision, all of us – not only companies – felt it in our societies and lives. The role of women has changed, and the importance of empowering them has become clearer. This support – we felt it and experienced it.*

She observes that the changes are not limited to the organisational level: rather, they have influenced individuals' lives and society as a whole. Coming as part of the new Vision, the changes have been more effective – especially those related to women's rights. As the changes promoting women's rights are applied at various levels, awareness of women's rights is increasing accordingly.

> *These rights we've never known, maybe because they did not announce them! But now we know more about our rights* (Participant B1).

Here, this participant admits that, despite being a woman herself, she had been unaware of her rights. She feels that this lack of knowledge could be attributed to a lack of public discussion regarding the issue. In addition, there was no formal guiding document to which people could refer to ensure the application of women's rights everywhere. Participant B8 also confirms this point:

> *Previously, there was no appreciation that we are women and that we have lots of responsibilities for our families. But later, women got their rights.*

Similarly, with no formal procedure to approve women's rights, there was little chance of people volunteering to promote them. Even if some believed in the importance of women's rights, they would only ever be randomly applied. However, now these rights have been formally announced (GOV.SA, 2022) and efforts made to apply them, understanding has increased and working women can now complain to the authorities if their rights are being denied. Participant B11 gives an example of a change:

> *Generally, there are many fields that have opened up to women, especially after the Vision. Also, mindsets have changed in society.*

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Women now have the right to work in different fields alongside men. Such improvements have led to larger numbers of female employees and, hence, greater social acceptance of women's participation in the workforce. Therefore, the conservative view that women should stay at home, take care of their families, and do only domestic work has significantly decreased.

In general, according to the responses in the case of Company A and other companies, some working women were struggling in their lives outside the workplace. They have seen changes in the facilities provided to them, as attempts are made to achieve the goal of empowering women. The participants emphasise that they feel more empowered now, especially being allowed to drive and due to other amendments to the male guardianship system. Thus, women themselves – and society as a whole – are becoming more aware of women's rights and the need for women's empowerment. Furthermore, they have noticed differences in the views of Saudi society regarding working women. Society is more accepting of women's increased participation in the workforce in different fields, rather than insisting on their traditionally limited role in the home, doing only domestic tasks.

Owing to the significant reforms in the country, women are now more able to work and move around freely, being allowed to drive and protected from sexual harassment. In addition, there is appreciation of their differences and needs, with the provision of maternity leave and time for breastfeeding, as well as the assurance of pensions and workplace rights. By giving women the rights they need to join the workforce and live dignified lives, these reforms contribute to achieving SDG5, specifically targets 5.1 and 5.2, which call for the prevention of all types of discrimination and violence against and exploitation of women.

As a result of the governmental calculative practices and organisational control practices, the boundaries of women's lives have shifted. Women are now more empowered in several aspects and have greater freedom of movement, which was previously a significant obstacle to joining the workforce. Compared to their traditional position, in which they were expected to be housewives and

to focus solely on taking care of their families, women are now competing with men in the workforce, with efforts being made to remove obstacles to their participation. Consequently, the number of working women has increased and objections to women's presence in different fields has declined, as people become more familiar with the new social position of women.

Legislation that ensures the implementation of women's rights and an increase in awareness of these rights supports the achievement of some SDG5 targets, such as the following:

- "*5.2 Eliminate all forms of violence …*": Due to the government's calculative practices, all working women now benefit from a clear set of policies that ensures their rights in the workplace, protecting them from exploitation and sexual violence. Such policies prevent any type of practices that could be conducted against women.

- "*5.a Undertake reforms to give women equal rights...*": The legislation improves the quality of women's lives by allowing them to exercise their rights. At the same time, this legislation encourages the proportion of achieving SDG5.

- "*5.c Adopt … legislation for the promotion of gender equality …*": This target is supported by the legislation passed after implementation of the Vision, which mandates that organisations must conduct control practices to encourage women's empowerment at all levels and to ensure gender equality in the workplace.

7.4 The Role of the Family in Women's Shift Away From Their Traditional Social Role

When a society largely accepts the idea of "working women" and the importance of their work for the family and for society as a whole, families then provide greater support to help women to improve their traditional social role. Family

members have a significant role in providing the facilities and services that allow women to work and earn money.

> *Previously, I was suffering, as I had to drop off my children at my family's home then go to work, and this was very difficult. But now my situation is much better, as I have a nanny, so if I travel, I leave her with my children in my family's home or they go to nursery school in the morning and their father takes care of them after that* (Participant A1).

This participant highlights the significant role of her family in taking care of her children while she is working. This support enables her to continue in her career. As a result, she is able to cover extra financial expenses – such as the wages of a nanny to take care of her children. Thus, her family's support is essential for her to progress in her career. Her husband also has a role and shares responsibility for taking care of their children when she is absent.

> *At home, my parents are dead, mercy upon them, and most of my brothers are married. So, I have got two of my sisters and my younger brother who are dependent on me, and I support them and they support me in return. So, I don't feel guilty because of my work, as they provide a healthy environment for me; so, this is a kind of support from my family* (Participant A5).

Here is an example of a strong family relationship in which each family member shares responsibility for supporting the others. In this case, the woman's sisters and brother support her by providing a healthy environment that allows her to work. At the same time, she works to provide for them. In this case, the importance of her participation in the workforce is clear, as her parents are dead and her other brothers are married and have their own families to take care of. As a result, her brother and sisters depend on her to support them financially. There are clearly mutual benefits to this arrangement: when a family supports a woman to enable her to work, they benefit in return from the financial support she is then able to provide.

> *When I remember that I have overcome many obstacles because of my family always being supportive, I see that without their support I would not have*

overcome these issues that have helped me to grow up. I don't think there is legislation or anything that can ensure my success – I feel that it is the family who can empower their son or daughter or be an obstacle in their way (Participant A8).

This participant emphasises the fundamental role of her family in her success. She argues that family is the most important facilitator or hindrance of the empowerment of individuals – especially women – in the case of Saudi Arabia.[11] Furthermore, she concludes that there is no rule that could promote women's success better than her own family could do by providing support.

Also noting the importance of parental help, Participant B4 states,

Being a female in a Saudi family is a blessing, and thank God my parents support me a lot. They take all the responsibilities from me and allow me to work.

This participant says that it is a blessing to be a female in a Saudi family. As Saudi families are usually large, this means that if one female employee is married and has children, she can leave her children in her family home and there is sure to be someone there to take care of them. Similarly, if a woman is single, she can go to work and her sisters will take responsibility for her house. In short, family members are usually willing to provide all kinds of support for their female members who would like to work. Participant B14 observes this:

Thank God, my husband helps me a lot. Also my family – bless them – they take care of my daughter sometimes. So I get help usually.

Participant B1 makes a similar observation about her own family situation:

My husband supports me, thank God, so I am fine.

Here, this participant notes the importance of her husband's support, giving this as the reason for her success. Similarly, Participant B2 mentions the value of her husband's help:

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[11] As illustrated in the previous chapter, women have special and fundamental role in the Saudi family. Hence, their family members can hinder or facilitate women's participation in the workforce.

My husband pays for the housekeeper so I drop off my son to school.

It is clear from these responses that the support of family members is contributing to women's shift away from their traditional social role. As a result, women are taking on responsibilities outside their homes, such as driving their children to school. A husband might provide support by hiring a housekeeper to take over the domestic tasks and thereby allow his wife to join the workforce. Providing such support helps women to earn money and participate financially in managing domestic responsibilities. Thus, the role of women is no longer limited to domestic tasks and raising children.

Another participant notes the support she receives from her husband and daughter:

Thank God my husband and my daughter support me (Participant B10).

In the above responses, the participants mention their gratitude for the support of their family members, which enables them to work. Most Saudi families support their female members' desire to work, taking care of their children (if they are married) and providing financial and moral support. In fact, before 30 July 2019, when the King of Saudi Arabia ordered the amendment of a large part of the guardianship system, women required the consent of their male "guardians" to be able to work outside of the home. As such, male relatives who granted this consent were facilitating the woman's right to work.[12]

However, with women now receiving the support of their families to work outside of the home – and with their rights protected by governmental calculative practices and organisational control practices – this is encouraging more women to join the workforce. The support of one's family is vital for enabling women to move away from their traditional social role. This shows how the boundaries shaping women's lives have changed. Women's lives are controlled by many factors, including the social norms that shape these

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[12] This was true in the period after the new reforms and before the end of the condition in the guardianship system that meant the guardian's consent was required for a woman to work.

boundaries, and families play a significant role in promoting these norms. More generally, societies also have boundaries. If such boundaries are too strict, preventing improvement and reform, there are inevitably negative consequences for the individuals living in that society. In this regard, Shore and Nugent (2002) confirm that, within and outside boundaries, the existence of differences and the process of communications are necessary for the lives of individuals, organisations, and societies. In the case of Saudi Arabia, the boundaries were strict and limited by conservative interpretations of Islamic teachings. This prevented women's participation in the workforce. However, society has responded positively to the government's considerable reforms.

This section has provided an illustration of how society's boundaries have changed, leading to changes in the boundaries that shape women's lives. This process has included an increase in support from families, allowing female family members to join the workforce. Families now believe in the importance of women's careers. In addition, families are becoming aware that women have rights and that the right to work is particularly significant. More importantly, this right is approved by Islam: for example, the Prophet's wife Khadija was a famous trader and the Prophet himself worked for her (Engineer, A., 2008). Ultimately, when most women are empowered, the role of women in society will change accordingly. According to SDG5 target 5.4, the support of family members is important for achieving gender equality.

As shown by the above, the empowerment of women in Saudi Arabia means they are assigned more duties and responsibilities – additional to those that they already had. At the same time, women are sharing some household duties with their husbands and assigning others to hired help (e.g., housekeepers). The next section will discuss this shift in responsibilities in more detail.

7.5 Distribution of Domestic Responsibilities and Increase in Other Responsibilities

When a woman joins the workforce and begins earning money, she is then able to help her husband with the financial responsibilities for the family. Additionally, when she is allowed to drive, her responsibility for her children can also increase, as she is able to take them to school, to medical appointments, and so on, which was previously the husband's sole responsibility. This is also the case for single female employees, who take over some of the male family members' responsibilities, such as driving. The participants note their experiences of making changes to their responsibilities:

> *I am a mother of two kids, so you can imagine how difficult my morning is … So, I have a housekeeper to take care of my young daughter… Also, I have a teacher for my daughters. I am able to cover these costs really, but my husband and I split the cost between us – so, he pays for the housekeeper and I pay for the teacher, as this is the responsibility of the mother, not the father* (Participant A6).

This participant illustrates that working mothers often struggle to reconcile the needs of their children and the requirements of their jobs. This situation contributes to changing female role in relation to her home and family. Participant A6 provides examples of the duties that she has given up, such as teaching her daughters, as she has hired a teacher to do this job for her. In addition, she has given up a duty to take care of her young daughter by hiring a nanny. On the other hand, she has additional responsibilities, as she now shares the financial expenses with her husband. It is the participant's belief that teaching children at home is the mother's responsibility; and for this reason, she chooses to share these financial responsibilities with her husband. Hedges and Barnett (1972) conclude that men and women have different views about the role of women in marriage and in society, and these differences can create obstacles for women seeking employment. However, women are generally willing to take cover the cost of hiring outside help with those tasks that they consider their own domestic responsibilities.

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Being empowered by the help of my family, I had the ability to buy a car; and my other working sister paid for our driver. So, now, after getting highly paid jobs, we can cover all our expenses and help our family (Participant A9).

Participant A9 notes the value of the support that she receives from her family, showing how this empowers her and her sister. As a result, she can afford to buy a car for the family, and her sister is able to pay to hire a driver. In this way, they help their family financially by covering their own expenses, rather than relying on their family for money.

Currently, I don't have a housekeeper, but I have someone who comes in weekly. I am planning to bring someone in full-time soon, because my responsibilities have increased to the point that I need some help. I am able to pay for it (Participant A13).

Participant A13 emphasises that it was an increase in her work responsibilities that meant she needed to hire external help. She also expresses her willingness to bear the cost of this herself, as she is unable to manage her domestic duties as a result of choosing to work. Similarly, Participant A3 notes that an increase in her responsibilities has left her needing to hire domestic help.

The female employees from the other companies also report an increase in their overall responsibilities and a decline in their household duties:

First thing in the morning, I take my son to school and then I go to my job… (Participant B14 & B2)

This statement mentions the obligation to take children to school, which was not a woman's responsibility until Vision 2030 granted women the right to drive. Although Participant B2 is in employment, she takes on responsibility for driving her son to school. This is a clear illustration of the shift in the working woman's responsibilities, as she has abandoned some of her domestic tasks but is now responsible for others. Participants B1, 5, and 9 also mention hiring housekeepers to care for their children and do various domestic tasks.

Participant B10 discusses the increase in women's responsibilities and the impact of this shift:

> *Now I have a daughter and I take her to pre-school every day, then I go to work …*
> *I hired a housekeeper and I depend on her. I set up CCTV at home so I feel*
> *comfortable that my daughter is safe* (Participant B10).

This increase in responsibilities is not necessarily an advantage to women. For instance, hiring a housekeeper to clean the house and take care of their children may increase the stress of working women, as they may feel uncomfortable about leaving their children with strangers, unmonitored. Participant B10 and many others say that they have installed CCTV to relieve this stress, as it allows them to watch their children and the housekeepers during the day.

Participant B1 provides an example of governmental efforts to support working woman:

> *The government covers 80% of the nursery costs, and that helps me and my*
> *husband very much.*

This is an example of how women's participation in the workforce brings benefits for her family. Participant B1 stated that this support from the government was very helpful.

The participants in both cases reflect on the decision to take on financial responsibility for their families and their ability to better meet their children's needs, such as driving them to and from school and medical appointments. The women's responsibilities are no longer limited to the traditional concerns (i.e., tasks performed inside the house), as the boundaries shaping their lives have changed. The calculative practices of the government and control practices of organisations have affected their lifestyles. Their role was previously focused on domestic tasks and raising their children, leaving them dependent on men to meet their financial needs. This gave men, as the providers, the power to control the household and make all decisions. Now that women are empowered and making money, they are taking on financial responsibilities – in addition to managing the domestic tasks that they already had – which allows them to take part in the decision-making processes, alongside their male family members. Furthermore, many women have reduced their domestic responsibilities by

hiring help, which allows them to fulfil their employment commitments. This change in women's roles has contributed towards efforts to achieve target 5.5, which aims to "*ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life*". According to the data, this target has been partially achieved by women's participation in leadership in the workplace and in public life.

In addition, these changes to the boundaries of women's lives have affected their attitudes towards their daily lives, which have led to changes in their personalities. The next section considers some of the ways in which women's personalities have been affected.

7.6 Changes in Personality

When women are empowered and have the ability to make money and reduce their domestic responsibilities, they become more independent – both personally and financially – and have more control over their use of their time. The participants from both cases describe how becoming empowered has affected their personalities:

> *I am having driving lessons to obtain a driving licence, as this will make a difference in terms of having more freedom and controlling my own time, so I won't have to stick to a driver's schedule. Also, I will be saving myself the cost of the driver … Currently, I feel that there is more control over my own life and my mind-map of the future* (Participant A2).

Participant A2 reports that the ability to drive will give her more control over her own time, and she will no longer be at the mercy of the driver's personal circumstances or availability. In addition, driving and being independent will improve her financial situation, as she will avoid the extra expense of hiring a driver. Overall, she will have better control of her life, including her future. This is, of course, due to government legislation that ensures women have the rights they need to manage their everyday lives, including joining the workforce

without the restrictions of the guardianship system. Participant A3 confirms this point:

> *Usually I go to work with my husband, by Uber, or with Kareem, but now I have applied for a driving licence, so I can go by myself for my own trips. This will save lots of time and ensure more comfort when travelling and thus achieving my goals.*

Here, Participant A3 links her ability to achieve her goals with the freedom to control her own time and to travel comfortably. She feels that she had limited opportunities before, when she did not have the ability to control her own time. For example, her time was wasted waiting for her husband or a driver to become available. In addition, she notes that no one else could be more committed to a person's safety and comfort than that person. Participant A4 describes how miserable her life was when she was unable to drive:

> *Previously, we had only one driver, and you know how a typical Saudi family who has many girls struggles in their trips. So, I was using Uber to get to and from work, and this was miserable, especially in the morning … I was waking up every morning and I was not sure if the Uber would come or not. It was annoying. After the decision to allow women to drive, I got my licence, thank God, so I depend on myself for transportation, which will save me money.*

Participant A4 highlights that, before the decision allowing women to drive, the typical Saudi family had significant problems with transportation, especially if the family included many women and girls. All the female members had their own needs and the family could not usually afford more than one driver (as, in addition to the cost of the cars themselves, the drivers need accommodation, food, etc.). However, today, Participant A4 feels independent – both financially, as she is saving on the cost of a driver, and personally, due to her ability to control her own time.

Participant A9 makes the same point, noting the risk of depending on a driver to go to work when one lives in a family with many female members:

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I need to drive, as we have many girls in the family, so there is no flexibility regarding the driver… I think transportation is an obstacle for all girls. You know that the driver is an annoying matter when he gets sick or leaves, you will struggle to find an alternative. However, I believe that will disappear now that women can drive.

Here, Participant A9 observes that a driver might become ill or leave and return to his own country, which puts the family under pressure to find an alternative. This leaves women dependent and unable to control their own time. She concludes that transportation is a problem for women in general. However, now that women are allowed to drive, women are less dependent on others to make trips. Participant A8 provides another example of the problems female employees faced when they were not permitted to drive:

This was my problem with drivers. Sometimes I was forced to go to work two hours earlier than the official time, just because the drivers had to go through security procedures. Fortunately, I will be able to drive soon, and this will be different for me in terms of work – and even personally. So, I will be an independent person who has the freedom to move about, comfortably and safely.

Some companies, such as Company A, have high-level security systems that involve strict procedures to prevent unauthorised people passing through the gates. Now that Participant A8 can drive herself, she (as an authorised person) can move through this process easily, which will save two hours of her time. This extra time is valuable for people in employment who already have loads of responsibilities. Participant A8 says that, once she is able to drive, she will enjoy the freedom to control her time and life and thereby ensure her own safety and comfort.

Regarding changes to the women's personalities, Participant A11 provides an explanation:

I feel it made a difference to the girls' personalities. Before, they were thinking we are served and everything comes to us, but now the culture has changed … Now, women have become stronger, more confident, and more independent. When a person works and engages with others, even their way of thinking will change.

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According to Participant A11, traditionally, women in Saudi Arabia were "served" and had fewer responsibilities outside the home. Women commonly worked as housewives, so men were responsible for providing the family with financial support, doing grocery shopping, organising family trips, driving children to school, dealing with government services, and so on. However, this is no longer the case.

As Participant A11 confirms, once women join the workforce and have the experience of dealing with diverse situations and different people, they become stronger and more independent and confident and even their way of thinking changes. Participant A12 explains the journey by which she has developed:

> *Before, I depended on my family for everything, I did not have a clear personality. After getting a job, I became independent – personally and financially – and even my way of speaking has changed. When I look back at myself 5 years ago, when I was a student, and compare it to now, I see how I am evolving. To be honest, when you work, you become independent. Now, I have a clear income so I can manage myself and not rely on my family ... I will have a driving licence soon and that will make my life easier ... I have two savings accounts, one for my needs (e.g., my car) and one for the future, so I can cover my expenses and more.*

In this quote, Participant A12 suggests that relying on other people in all aspects of an individual's life can reduce their personality. Participant A12 explains that she has developed even in her manner of speaking, as she has come to depend on herself financially and personally. As evidence, she mentions that she is managing her income by opening two saving accounts – one for her urgent needs and another for long-term expenses.

The participants from the other companies say that they experienced the same improvements in their personalities after entering the workforce. Participant B4 describes the positive impact of being allowed to drive:

> *I got my driving licence and you can't imagine how it benefits me. So, instead of waiting for the driver to come or for my brother to wake up or for my father to*

> *finish his cup of tea, I go by myself to conduct my tasks, save time, and depend on myself.*

Here, Participant B4 explains that her time had previously been wasted due to her lack of independence. She says she now has a driving licence and has begun to depend on herself and control her own time. Similarly, Participant B6 describes having the ability to control her own time and money, becoming financially independent:

> *I drive to work every day. I feel so much difference, even though I had a driver earlier. It is different when you take care of your own car, your safety. No one would ever be more careful than you – even the mood of the driver, you don't need to deal with it anymore. Also, I have saved my time and my money … I can cover all my expenses now with my salary.*

Participant B6 points out some advantages of driving oneself, such as avoiding potentially stressful interactions with a driver. She also takes better care of her car and her own safety. (As the driver is not financially responsible for the car if there is an accident, he is perhaps less likely to be careful about protecting it.)

Participant B9 mentions a disadvantage that will be avoided when she can drive herself:

> *I applied for the licence and I'm waiting to get it. I really need it, as I waste most of my salary on Uber and transportation, and my husband's work times are not compatible with mine.*

This statement provides an example of why some women need to drive, as reliance on transportation services can absorb most of their salary.

Furthermore, the skills and experience that female employees gain from their work will benefit them by improving how they live their lives:

> *Getting a job taught me how to plan for the future. Sometimes I plan for a year ahead* (Participant B13).

The experience of Participant B13 provides an example of how women can benefit from finding work. Moreover, empowering a woman changes her outlook as a mother and affects how she will raise the next generation:

> *I think, in the future, I will raise my children in a way that supports the Vision. It is clear now where the country is heading, so I will direct my children towards that* (Participant B14).

Through their experiences of work, people increase their awareness of the orientation of their country. Participant B14 has set herself the goal of raising her children to support their country towards its vision.

Participant B12 provides another example of how empowering women can improve their personalities:

> *It was awkward in the beginning. I am the oldest in my family, so no one was employed before me. Everything was new but over time I learned and it became easier.*

Participant B12 describes taking responsibility for her family and becoming the first female member to find employment. She struggled at the beginning, but the opportunity has since taught her to be strong and to manage responsibility.

In addition, Participant B13 has learned how to achieve a work-life balance, managing her time in a more effective way:

> *I can balance my time. If one cannot, then why get a job!? Better to stay at home.*

Some young female leaders who have leadership skills by nature, need to be empowered. Assigning them to leadership positions provides the opportunity to prove themselves and thereby to benefit their employers and the country itself:

> *The HR manager is female and she is very smart and strong and guides lots of departments and male managers* (Participant B11).

According to Participant B11, in her company, a young HR manager is leading numerous departments – including those with male managers – and this is an accomplishment for a female employee in a society that is not familiar with women in leadership roles.

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According to the participants in both cases, empowering women by employing them and allowing them to drive influences their personalities, with improvements in many aspects as a result of their new role in society. The women become stronger and more independent, financially and technically, by virtue of controlling their own time. When women are empowered and have the ability to make money, being no longer reliant on the financial support from their male guardians, they have more confidence in their control of their own lives. They have the freedom to spend their money on their own needs. Additionally, they can take on financial responsibilities and thus participate in decision-making processes in the home.

The decision to allow women to drive had a huge impact on their lives. Prior to this ruling, working women were obliged to waste time and money on being transported by others. However, the ability to drive has given them independence, control over their own time, and the opportunity to save money that would have been spent on external services. More importantly, women now have the right to make their own decisions regarding travel, work, education, and more, without waiting for permission from their guardians. In this way, women have begun to extend the boundaries of their lives to pursue their dreams and develop their ambitions. All these changes to women's lives have consequently led to shifts in their responsibilities, which has given them a new role in society and led to changes in their personalities.

This is consistent with target 5.a, as the governmental control practices enable women to access economic resources and engage in daily life with the same freedom as men. In addition, target 5.5 has been partly achieved, as women now have the opportunity to take leadership positions and engage in decision-making processes in both their public and professional lives.

However, female employees face some challenges that cannot be avoided. These are illustrated in the following section.

7.7 Challenges for Female Employees Before and After the Implementation of Vision 2030

In both cases, the female employees are living in a Middle Eastern society in which women traditionally have more domestic responsibilities than what men do and the role of men is to provide the family with financial support and to meet the family's needs outside the home. As a result, women are not *required* to work; and if they decide to do so, there is no legal or religious requirement for them to pay for their family's needs. They will only do so by choice. However, once a woman joins the workforce, her overall responsibilities increase, as she is still responsible for domestic tasks and taking care of her children. Although the governmental calculative practices and organisational control practices have modified the boundaries of women's lives and contributed to the achievement of gender equality (SDG5), female employees face certain difficulties owing to the increase in their responsibilities outside of the home. These are difficulties that female employees face in general, and in addition, some difficulties have arisen since the issuance of Vision 2030.

In accordance with the Vision, the focus on women has increased. As a result, women are assigned to more jobs and higher-ranking missions. This has led to an increase in their responsibilities and placed a higher level of expectation upon them. Female employees are now facing difficulties with balancing their work and their personal lives: this is the work-family conflict. It is defined as a conflict between a person's ability to fulfil their work requirements and to meet their family's needs, which typically leads to pressure on both sides (Greenhaus and Beutell, 1985).

Participants from both cases confirm that there has been an increase in their responsibilities since the issuance of Vision 2030:

> *I feel that my responsibilities have increased since the new Vision because there are more tasks for women … In my opinion, it became much harder because the work is too much. So, sometimes, I come back home late and I am stressed and can't separate home from work. There is no control, so in my view, my work-life*

> *balance before was better, as I did not have so many responsibilities* (Participant A3).

Participant A3 cites her personal experience here to illustrate how the increase in responsibilities can cause conflict between one's work and family. In her case, she is being given more assignments, which forces her to work longer days. As a result, she returns home later, feeling tired and under stress, and then she feels guilty that she has failed to fulfil her family's needs. In addition, Participant A6 explains how this increase in responsibilities causes more pressure on her:

> *So, my responsibilities became much, much greater. Ok, I love the work and I don't want to leave it, but I am under unbelievable pressure and I don't have time to eat my breakfast or lunch!*

Although Participant A6 is happy about the amount of trust her employers have in her, she points out the extreme pressure she is under, to the extent that she cannot find time to eat meals. This combination of stress and lack of healthy eating could eventually cause health problems.

Participant A13 admits that she needs to find a better balance between her working and private lives:

> *In general, I have to take overtime because I am taking on a bigger workload. I need to work more on achieving a work-life balance.*

As a result of the increase in her workload, she has been forced to take overtime. Participants A9 and A11 also mention that their employers have more trust in them and, as a result, they are performing managerial-level work:

> *On the other hand, there are many more responsibilities and an increase in the expectations upon me. I feel that I am doing my work to a much higher level than I should be. I feel that I am working as a senior because of the trust that they gave me* (Participant A9)*.*

> *There is very high-level stress at work. Sometimes, the stress is moral, as you need to take decisions, and other times the work is too much. I feel 8 hours is not enough … In the last year, I have been considered to be doing a manager's job when I am not in a managerial position* (Participant A11).

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Participant A11 identifies two types of stress she is facing due to her job. One is moral stress[13], as she is making key decisions and attempting to meet the high expectations of her employers. The second is physical stress, as her workload requires more than the allotted 8 hours for completion.

Moreover, Participant B2 mentions her responsibilities regarding her son:

> *The most important thing is that my son gets out of school safe and I take care of him. This is sometimes difficult.*

Here, she confirms that meeting her family's needs in addition to her work requirements is difficult. However, Participant B12 – who is a single woman – has a slightly different viewpoint on the same issue:

> *Honestly, our responsibilities have increased, as they consider me to be a man with regard to responsibilities and trust. Previously, they didn't trust us because we are women and there was a chance that we wouldn't be able to accomplish tasks. This is actually in my favour, as I can work to achieve the position that I aim at.*

She mentions an increase in trust of women – and therefore in the responsibilities given to them – as employers abandon their previous views of women as unable to perform the tasks typically assigned to men. Although she now has more responsibilities and tasks to perform, she is satisfied, as she can aim for higher positions that would be unattainable without previous professional experience. Indeed, this case does not conflict with the previous illustrations, as Participant B12 is a single woman with fewer responsibilities in the home. She does not have the domestic duties of a married women, and she has many sisters and a mother at home, who work together to maintain the house.

Participants in both companies have been given more responsibilities, as their managers have come to trust them more. Their organisations have shifted their

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[13] A psychological status when individuals feel uncertainty about their ability to fulfil certain obligation.

boundaries by issuing control practices, such as increasing the number of female employees and assigning them to higher-ranking positions. Along with this increasing trust, women are now subject to higher expectations. As such, they are increasing their efforts and their focus on their work to prove their efficiency; and as a consequence, they are often overlooking their duties towards their families, which causes an imbalance between their work and private lives. This situation is also forcing women to give up their social lives.

While these changes are consistent with target 5.5 and contributing to the achievement of gender equality in reality, women have more new challenges, especially in the Middle Eastern context, where they have greater family responsibilities than men. Thus, they are more exposed to work-life balance conflict. In addition, there are the common difficulties that women would face in any case.

The female employees in Company A face difficulties, despite their positive experiences with the company. Women in Saudi Arabia, as a new workforce, have to prove themselves and need to make extra efforts to compete with men. They also face certain difficulties owing to the culture and social barriers. In addition, they are subject to longer working hours, as they have more domestic duties than men, such as taking care of their children and husbands. They also have social responsibilities to consider. Thus, many working women struggle to find a work-life balance. The following comment illustrates some of the challenges that women face:

> *I feel that I give my work more, but I do not know if this is a psychological need to prove myself at work as a hard-working and ambitious woman! I think this is the reason, but I am not proud of it and I don't have a work-life balance* (Participant A1).

Participant A1 confirms that many women, as new hires, feel the need to work harder than men to prove themselves. She admits that she is not proud of giving her job so much of her energy, at the expense of her family's needs. Participant A2 mentions many obstacles that she faces as a working woman:

From my first day in this job until last year, I would say it has been very, very challenging for many reasons. First, we were the first female batch that our company employed in its branch in Saudi Arabia, so we needed to prove ourselves and work hard so they knew that we came not only to increase the number of employees but to become qualified employees. Second, there was very, very stiff competition, as I work with highly skilled professionals, so I needed to come out of my comfort zone to compete with my male colleagues. Thus, the challenge was the social barriers, as we had not worked before in an environment full of male employees. So, this is a difficulty and you have to learn how to overcome this to walk the path of success … There are general difficulties that all working women face, as we work with foreign women from the US and Europe. I notice this is a common challenge, when travelling or for business trips, where women leave their families and children. The company requires us to travel to attend workshops and meetings. This is a good opportunity for them to see that you have abilities and that you want to improve them, and your challenge is to exploit this opportunity and manage your home life. It is not like with men, as they have wives who take care of their families (Participant A2).

Participant A2 highlights some of the challenges that female employees face. First, they must work harder to prove themselves in the workplace. Second, the competition with highly skilled male employees is intense. Third, women face social barriers, as many have not previously dealt with mixed environments, as most places in Saudi Arabia were subject to segregation policy (including schools and universities). Hence, newly hired female employees must learn to work in environments that are dominated by males. Fourth, going on business trips and leaving their families and children behind can be difficult. Participant A2 works with foreign female employees from the United States and Europe, and she observes that this is a common challenge for women around the world.

Participant A5 also mentions social barriers:

There were social barriers, so the challenge was not our ability to do the job but how to convince people to be open to the fact that there are Saudi women who work and present the rest of women in the society the best way they can in

compliance with the common culture and norms. However, now everything is getting better and we don't feel isolated anymore.

Participant A5 points out that they struggle to convince many people that a woman can work and remain fully committed to Saudi culture and norms.

Participant B8 also mentions difficulties regarding social barriers:

The problem is we still have the view that men deserve more than women in the workplace, whatever their qualifications are … Some of the managers want flirting from female employees and they prefer those who flirt them to those who are conservative.

Participant B8 notes that some people have the old-fashioned view that men deserve more professional opportunities than women because they are responsible for providing the family financially. In addition, some managers behave in morally objectionable ways towards their female employees. Participant B11 confirms this:

The challenge is the views of men regarding working women. Sometimes, they misunderstand women's friendly attitudes. So, I think women should be careful.

There can be misunderstandings when men and women are interacting, creating challenges for women in the workplace.

In addition to the social barriers, Participant B12 mentions that conservative views can prevent women from performing their jobs:

Some people I work with won't accept advice from women.

Participant A14 also mentions the long working hours as a difficulty for women:

It is challenging in terms of the long working hours. I always say that the female employee finishes her job in the company and starts another job at home – either teaching the children or taking care of them. I feel it is not fair that females' working hours are equal to those of males. I think a female employee needs fewer working hours, especially if she is married and has children, especially in our Middle Eastern society where women take care of the home … The challenge is that, being in a very conservative culture, we face social barriers. Sometimes you

have to deal with a very open person and other times you have to deal with a very strict person ("Motawa", as they say). So, it is the culture that is a challenge for the female employee.

Here, Participant A14 notes that women work all day: once they finish their paid employment, they return home to start another job. A woman does not give up her traditional responsibilities in the home when she takes on a career. This is the main challenge for working women in Middle Eastern society. Participant B2 discusses the particular challenges for a mother and a worker:

It is challenging and it's a lot of pressure, when you come back from work tired and you take care of a kid and teach him. My son is at school, so the most important thing to me is to guarantee that I pick him up, take him home, and settle him down, which is sometimes difficult. Also, I have to go to the gym and do outside activities, so it is difficult to find a balance.

Here, Participant B2 describes her extra duties outside the workplace. She is committed to taking her child to and from school, teaching him, and taking care of him. She finds that her life as a working mother is challenging, due to the various responsibilities she has for her family, work, and herself.

The loss of a social life is another challenge that working women face:

Unfortunately, it is very difficult because the working hours are very long. I get back home and barely see my family and then have to sleep to prepare for the next day. I have abandoned my social life (Participant B12).

Participant B12 mentions that her family is one of the most important parts of her social life, and she is no longer able to spend time with them. She explains that, once she finishes work, she goes home to sleep and prepare for the next day. This is the case for her as a single woman, and such difficulties are greater for those women who have responsibilities for their husbands and children.

In conclusion, women have more responsibilities since the issuance of Vision 2030, with its focus on empowerment. Women have been given more trust and assigned to higher positions in the workplace. This has increased their responsibilities, without removing those that they already had. At the same time,

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women face particular challenges in their roles as female workers. This is the case for female employees in Middle Eastern societies and in the United States and Europe. However, as noted in the responses, women in Saudi society have more commitments and domestic duties. In order to manage these commitments alongside their paid employment, many Saudi women hire external help, such as housekeepers, nannies, teachers, and so on. As women see the care of their children and the management of domestic duties as their responsibilities, they then seek to share financial responsibility for this with their husbands.

7.8 Conclusion

This chapter has illustrated some of the changes in women's lives outside the workplace. It has analysed how the boundaries shaping women's lives have changed as a result of the country's reforms. The chapter began by presenting how awareness of the rights of working women has increased. As a result of this increasing awareness, families have been vital in supporting their female members to join the workforce. This has then contributed to changing the role of women in society. Women are now taking on domestic responsibilities that were previously in the male domain, such as financial responsibilities. With women now earning money, this has given them the power to participate in decision-making processes. As a result, women are changing their personalities to adapt to their new social role. However, women are facing new difficulties as a result of these changes. The data show that working women struggle to maintain a work-life balance. In addition, the new reforms promoting women's empowerment have given women more responsibilities, as a result of the increased trust in them.

Following these two empirical chapters on the changes to women's lives, the next chapter will connect the current findings to the theoretical framework to consider the drivers of the changes. This will explain the rationale for companies taking on calculative and control practices in response to the Vision.

Chapter Eight: Interpreting the Findings of the Secondary Data Analysis and the Interviews through an Institutional-Logic Theory Lens

8.1 Introduction

The purpose of this chapter is to discuss the findings analysed in Chapters 6 and 7 within the framework of institutional logic that, together, shapes the boundaries of Saudi institutions, particularly with regard to women's lives. This chapter begins by discussing the changes have occurred in women's lives due to organisations' calculative and control practices within and outside the workplace, then provides an interpretation of governmental, organisational, and individual behaviour regarding women's empowerment, as seen through the lens of institutional logics. Institutional logics theory can explain the construction of women's traditional social roles and the facilitators of the changes that have improved their positions, including the role of accounting in this process (represented by the calculative and control practices of organisations). It thus shows how the boundaries of women's lives have been constructed, broken down, and reconstructed, leading to the current stage of the improvements in women's position in society. This aids in answering the third research question:

- As evidenced by the changes to women's lives, what are the drivers of the calculative and control practices of Saudi organisations?

As the previous chapter confirmed the existence of these changes in women's lives, this chapter goes further, discussing the reasons for the previous position of women in Saudi society and the aspects of institutional logic that have facilitated the changes.

8.2 The relationship between organisations' calculative and control practices to MCS literature

To begin this chapter, it is important to show how the findings fit into the MCS field, viewed through the lens of institutional logics. The following diagram (Figure 8.1) illustrates how the calculative and control practices of the organisations contributing to empowering women and improving their position in society actually reflect the role of management accounting in achieving gender equality (SDG5).
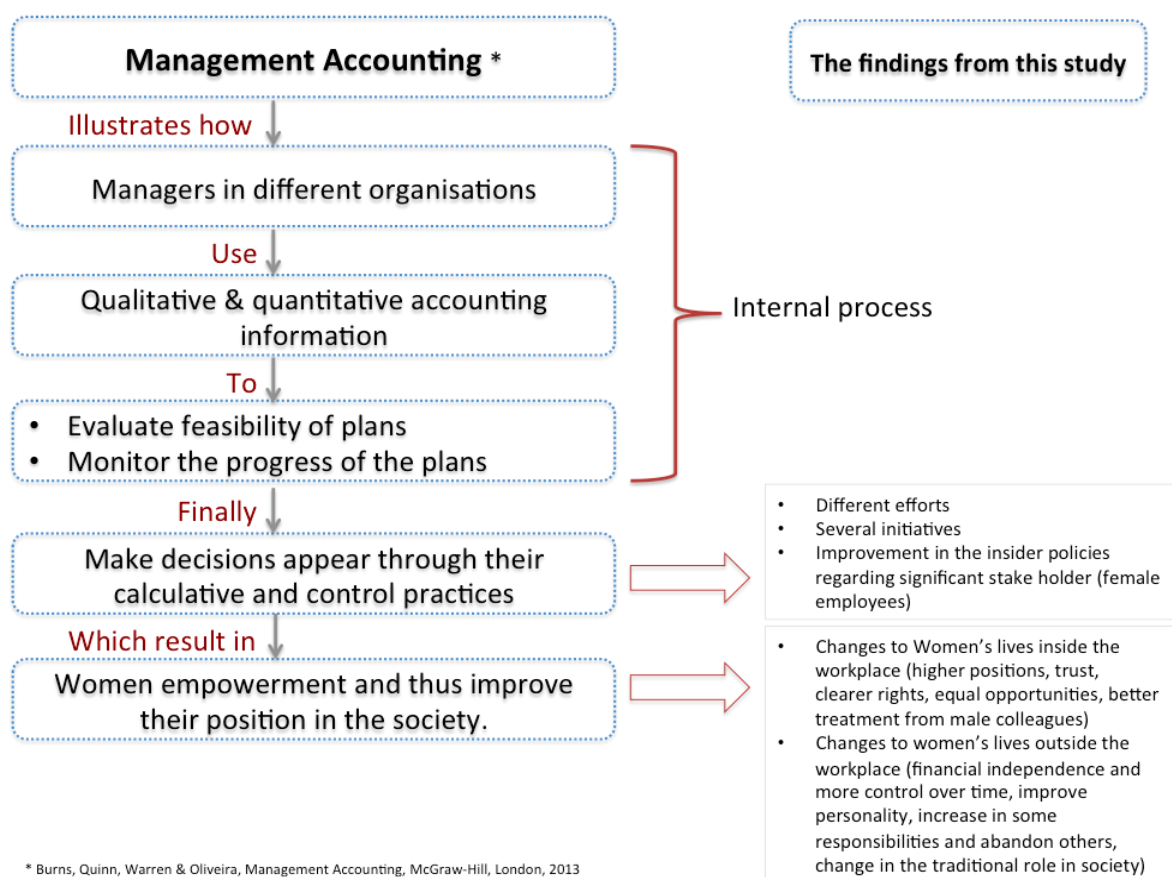

Figure 8.1 How the current research contributes to the management accounting literature

The current study shows that the government's calculative practices are the 'technologies of the government' (Rose and Miller, 1992: 183), influencing

organisations' processing and communication of financial and non-financial information regarding their contributions to women's empowerment's and gender equality. In other words, it focuses on the management control systems that are not limited to the measurement of performance but include rather the management of performance (Otley, 2001). According to Otley (2001), this includes all processes and practices that organisations carry out to react and adapt to new issues that have an impact on the environment of their operations – such as changes to their internal policies, practices, and culture regarding their focus on significant stakeholders (female employees in the current study) to meet the requirement of Vision 2030. This study shows that calculative and control practices – as parts of management control systems – play a role in changing the world, rather than just describing it (Revellino and Mouritsen, 2015). The study provides evidence of the additional role of calculative practices and the performativity power of accounting that can be deployed in the cultural field, acting as a mediator between a variety of actors and agencies. This performativity power consequently lead to the promotion of popular perceptions of the government (Rentschler, Lee, and Subramaniam, 2021) that shape and construct social and cultural trends (Jeacle and Miller, 2016: 3). This statement supports the argument of Hopwood (1983) that accounting has the ability to affect the cultural aspects of nations. Accordingly, organisations may change their social accounting practices – engaging in voluntary practices to support women's empowerment and promoting beliefs, practices, and policies that support female employees on a wider scale. In this way, organisations make changes to how they are run. With the focus of this study on the wider dimensions of the calculative and control practices, it complements the study of Brorström (2021) that focuses on the role of calculative and control practices in enhancing sustainability. However, this study is more focused, dealing with one sustainable development goal – namely, SDG5 on gender equality.

Unlike the study of Kartalis et al. (2016), which examines the role of accounting in maintaining and creating organisational boundaries, the current study covers a wider scope, including changes to the boundaries of individuals (female

employees) and to the organisations, which are occurring as a result of the broad reform plan. Thus, it expands the understanding to include the role of accounting in maintaining and creating boundaries for different sectors at various levels. This study concerns the internal environment of the workplace, which affects the boundaries of women's lives.

Furthermore, in line with research into the role of calculative practices in the translation of sustainability issues (such as Jørgensen and Messner, 2010; Lamberton, 2000; Marcuccio and Steccolini, 2005), this study provides an effective example of the translation of sustainability ambition – specifically regarding gender equality (SDG5) – into calculative practices through different legislation, efforts, targets, and initiatives (from the government side) and efforts and initiatives (from the organisational side).

According to the data, the calculative and control practices of organisations regarding women are the methods by which accounting shifts the boundaries of organisations and individuals. In this study, these calculative and control practices include the accounting decisions, policies, and efforts of organisations that contribute to changing women's lives and improving their social position. Accordingly, these practices also include the organisations' internal policies on treating female employees as stakeholders and their social initiatives that support women's empowerment and gender equality.

Therefore, this study aims to enrich the accounting literature by providing a wider examination of organisations' practices and internal policies in relation to the empowerment of women in developing countries and use of institutional logics to guide and dictate corporate attitudes towards the aims of Vision 2030 and SDG5. This study in turn will explain how the boundaries of women's lives and the organisations' reshaped.

In general terms, this study illustrates the impact of government legislation and other drivers on the operations of businesses that affect women's lives. Accordingly, this study contributes to the literature on management control systems.

8.3 The Drivers of Change (Institutional Logics) and Boundary Making and Breaking

This section discusses three key elements and how they are employed in the current study: first, institutional logics and how they are used in this chapter; second, calculative and control practices, and how they are used in this study; and third, the concepts of boundaries and how they are employed in this study, compared to other studies in the literature.

First, according to institutional logics, this study builds on the work of other researchers who have used institutional logic to understand institutional behaviour and change. These include Pan, Chen, Sinha, and Dong (2019); Zhou, Gao, and Zhao (2017); Kaufman and Covaleski (2019); Atkins, et al., (2015); Albu N, Albu C, Apostol, and Cho (2021); Mahmood and Uddin (2021); Safari, Castro, and Steccolini (2020); and Siddiqui, Mehjabeen, and Stapleton (2021). This study uses a combination of logics that, to the best of the researcher's knowledge, have not previously been used together in one field.

The current findings indicate that several institutional logics work as drivers, changing the status quo by institutionalising new rules, norms, and behaviours in the country at different levels (government, organisational, social), thereby restructuring the boundaries that shape Saudi women's lives. This is consistent with the argument of Thornton et al. (2012) that institutional logic – the logic behind the practices – are unconscious drivers of the process by which new understandings and behaviours are institutionalised, making them resistant to change.

The relevant forms of institutional logic are divided into three groups:

- **Governmental drivers**: the logic of the state, which is dominant in the context of Saudi Arabia. This group includes the calculative practices employed by the 'government's technologies' (Rose and Miller, 1992: 183) to make changes at different levels (as outlined by the Vision 2030 initiatives and programmes).

- **Organisational drivers**: the logics explaining the rationale of the organisational calculative and control practices developed in response to the current government reforms. The organisational reaction is a form of control practice, responding to the calculative practices of the government. Some businesses might also have their own calculative practices – as in the case of Company A, whose own calculative practices preceded the requirements. These drivers include company logic and efficiency logic.

- **Societal drivers**: two logics that drive the behaviour of individuals in society in the first instance and which subsequently have an impact on the business sector and the government itself, via the individuals who work there.

Individuals are influenced in their behaviour by the same common logics, and their functioning – in aggregate – construct the overall attitude of organisations and wider society. More importantly, the individual-level logics of individuals and individual managers (who are affected by field-level logic operating on a wider range – i.e., in society) and organisational-level logic (operating inside an organisation) have a particularly significant influence on various logic (Lander et al., 2013; Lepori and Montauti, 2020; Zilber, 2016). This means that individual-level logics have a great impact on other logics on different levels. The two individual-level logics are religious and family logics. Religious logic explains how the Islamic belief system and related practices facilitate the process of change. Family logic concerns the role of the family in supporting change in Saudi Arabia.

Second, according to the calculative and control practices, these logics helped the researcher to interpret the calculative and control practices of organisations imposed in response to the new reforms, and it illustrates the reconstruction of the boundaries shaping women's lives in Saudi society. Institutional logics are the underlying rationale for the calculative and control practices of the various organisations. This study considers the calculative and control practices of

organisations that have led to changes in women's lives and uses institutional-logic theory to understand the drivers that have facilitated this process.

The researcher refers to the role of accounting in making and breaking down individual and organisational boundaries. Unlike the study of Kartalis et al. (2016), which examined the role of accounting in maintaining and creating organisational boundaries, the current study has a wider scope of boundaries affected by accounting practices, including those of individuals (female employees) as a result of changes to those of organisations following the reforms (Vision 2030). This study contributes by including the role of accounting in maintaining and creating boundaries in different sectors.

In terms of the impact of accounting practices on women in the public sector, this study provides evidence in support of previous research that confirms the role of accounting in boundary setting and maintenance such as (Llewellyn, 1994) who claims it has the ability to transform the boundaries of the public sector as a whole (Lapsley,1999).

The Vision 2030 document can be considered a calculative practice of the Saudi government, consistent with the study of Argento, et al., (2020) in which mission statements are identified as a type of calculative practice. In response to the calculative practices of the government, there are control practices from the organisational side. The government's calculative practices hence encourage organisations to respond and perform control practices or even to go further and create their own calculative practices. In addition, organisations have their own mission statements, Vision, policies, and so on.

Using the notion of control practices, the researcher explains how organisations attempt to modify their behaviour – in terms of the operations, policies, and practices that construct their boundaries – as a result of the government's imposition on them to achieve the Vision 2030 strategy. Hence, institutional logic allows the researcher to explain the rationale for the organisations' control practices (their responses) and their calculative practices.

Third, ensuring that boundaries are neither too open nor too strictly closed will be essential for the success of Vision 2030. The Vision's content has an orientation towards international developments (consistent with some of the SDGs [Saudi Arabian Ministry of Justice, 2020], as stated in the context-setting chapter). At the same time, there is a focus on the Saudi national identity, which incorporates the Islamic religion and acknowledges the Saudi identity's special culture. The Vision is not completely open to the outside world, which has helped it to avoid threatening the Saudi identity. At the same time, it has broken down some boundaries to the extent that Saudi is not isolated from the outside world. Rather, the Vision is structured to find a balance between improving the country and opening it up to the outside world, without compromising the identities of its citizens. As a result, a clear difference can be seen in the ways that organisations treated their female employees – and in the roles that women played in wider society – before and after the introduction of the Vision 2030 plan.

The Vision 2030 strategy, as a calculative practice, is making huge changes in various aspects of the lives of Saudi people. To achieve the goals of the Vision, modifications are being made to the boundaries of various elements of Saudi society at different levels (personal, organisational, regulatory). In the context of these enormous changes and the modification of these boundaries, this study focuses on the organisational calculative and control practices that have affected boundaries at the level of the individual (women, in particular), making changes to their lives and position in society. When organisations engage in calculative practices, including implementing new policies and strategies to support women and ensure they are treated fairly, they modify their organisational boundaries. Thus, the organisations' calculative and control practices affect the boundaries shaping the lives of the women who work for them. This process of boundary making and breaking occurs in the context of any organisation that sets, preserves, guards, and utilises its boundaries (Hazgui and Gendron, 2015), according to any pressure at the organisational level. Basically, by setting, preserving, guarding, and utilising their boundaries, organisations are engaging in calculative and control practices.

Since the focus of this study is organisations' calculative and control practices performed in response to the government's calculative practices (in other words, how organisations modify their boundaries to meet the requirements of the Vision), it is important to understand the organisational rationale for responding to the external pressures (Vision 2030). The external pressures that affect how organisations reshape their boundaries are represented by institutional logic, which jointly reconstructs and modifies the status quo regarding women. Thus, the use of institutional logic as the theoretical framework in this study is appropriate. This is consistent with the Shore and Nugent (2002) argument that boundaries are created at different levels. These levels may be personal, organisational, regulatory, or environmental. The institutional logic employed in this study, as presented in the theoretical chapter, concerns those pressures that act at each level to create or modify existing boundaries.

The process of change seen since the Vision 2030 document was issued comprises several stages, including but not limited to the following (which are the focus of this study): changes in the boundaries of organisations, seen in the strategic decisions and policies on designing calculative and control practices to achieve the Vision. As a result, the boundaries of individuals' lives have changed accordingly, which is clear in the changes to women's lives.

Owing to the above, the boundaries at various levels are changed:

- **Organisational boundaries**: organisations must respond to the pressures of government legislation, public expectations, and their competitors. According to the data, most organisations have implemented control practices to promote gender equality and empower women.

- **Individual boundaries in the public sector**: the government has made real effort to convince people of the necessity of reforms, including the importance of empowering women. As the new legislation is in compliance with Sharia, individuals have been convinced to accept the reforms by the influence of religious scholars. These scholars seek to legitimise day-to-day practices that reflect more accurate interpretations of Sharia (Qur'an and Sunnah) and take

into consideration what is appropriate for the current situations. This is because, in Islam, there is a room for issuing new announcements (a legal ruling) regarding any issue occurs to meet the needs of every place and time.

These are the levels at which boundaries are changing, presented here in brief in an attempt to clarify the process that led to the current status of women in Saudi society. However, this study focuses on the drivers that have shifted organisational boundaries, as seen from the perspective of women whose lives and boundaries have been affected. The researcher thus attempts to explain the role of organisations in achieving the Vision goals related to women and SDG5. In this regard, Kartalis et al. (2016) confirm that the ability of actors to shift organisational boundaries depends on the power that they have. The researcher's argument in this study is that the power of different actors depends on how the different forms of institutional logic act upon them. The aggregation of these actors' conflicting interests shape the boundaries of those organisations. Similarly, in this study, the impact of the changing of boundaries on different actors (organisational, individual) is affected and shaped by the functioning of the various institutional logics (state, religion, family, etc.). This was the reason for applying institutional logic to explain the process by which organisations implement control practices, including strategic decisions, internal policies, fair treatment of female employees as stakeholders, and so on. In addition, institutional logic is used to explore how women's lives have changed.

In the following sections, these logics are employed to interpret the perspectives of the female employees and the collected secondary data. The researcher thus answers the third research question by explaining the drivers of the changes to women's lives that have resulted from the organisational responses to governmental reforms.

8.4 Organisations' Calculative and Control Practices According to the New Reforms

This section presents an interpretation of the practices and motivations of five groups of organisations in their responses to the calculative practices of the Saudi government. Table 8.1 below illustrates these five groups of firms, each of which responded differently in its calculative and control practices to the Vision.

Type of organisation	Calculative and control practices regarding women <u>before</u> Vision 2030	Calculative and control practices regarding women <u>after</u> Vision 2030
1. Extraordinary state-owned firms	- Performed predated practices and initiatives to support women. - Issued their own calculative practices.	- Previous practices were in line with the Vision goals and SDG5. - Exceeded the governmental requirements and increased their focus on women, engaging in extra initiatives.
2. State-owned firms created after Vision 2030	Did not exist.	- Engaged in several initiatives to support women more than they are required to. - Implemented control practices to respond to the government reforms, in addition to their own calculative practices.
3. Large private firms	Did not implement any particular practices to support women.	- Implemented several initiatives to support women more than they were required to.

		- Engaged in control practices to respond to the government reforms, in addition to their own calculative practices.
4. Small private firms	Have not implemented any particular practices to support women.	- Efforts and practices to support women were limited to the governmental requirements. - Engaged only in control practices responding directly to the reforms.
5. Ordinary state-owned firms	Have not implemented any particular practices to support women.	Ignored the governmental requirements and showed no response to the reforms in regard to women's empowerment .

Table 8.1 The different types of organisations and their calculative and control practices in relation to Vision 2030

These categories in the table above illustrate the different organisational responses. In general, Company A was taking a proactive role even before the issuance of the Vision. Hence, the table provides the pioneer role of company A in improving women's position in society. The other companies – even those supporting women – all changed their performance after the announcement of the Vision. Their previous lack of sustainability practices regarding women in general and their female employees as stakeholders can be attributed to their lack of accountability (Raji and Hassan, 2021) and the absence of legal requirements regarding such practices.

After presenting the different responses from organisations, it is important to present the institutional logics to provide interpretation of the process of re-institutionalising norms and values that encouraged a positive reaction of most of the organisations. The data analysis revealed that the behaviours of the organisations have been driven by three main logics: state, company, and efficiency logics.

8.4.1 The Logic of the State

The logic of the state, being the dominant logic, appears to be the main driver of the reconstruction of boundaries across the country and at different levels – including organisational boundaries and those shaping women's lives. The secondary data and the perspectives of female employees (in Company A and elsewhere) show that the logic of the state has determined the role of the government in challenging the status quo.

After issuing Vision 2030, in line with the SDG5 target, the government issued various legislations intended to empower women and provide them with more rights. In this regard, the government either imposed specific rules on the organisations or itself supports working women by providing services and programmes to facilitate female participation in the workforce. For example, there were programmes that helped working women to take care of their children. Hence, the government engaged in calculative practices, and in response, organisations implemented control practices to meet the targets of the governmental reforms. This situation is evident in the collected data. The calculative practices of the government can affect the decision-making processes of organisations at various levels. For example, governments can encourage enterprises to adopt interests in social and environmental concerns (Grant, 1997; Grant and Downey, 1996). Other studies have shown that government policies can place great pressure on firms regarding their environmental decisions and actions, thus making the government the most effective stakeholder in firms' behaviours (Steurer, 2010; Delmas and Toffel, 2004; Delmas, 2002). Previous studies have covered this issue in the developed-country context, with few studies conducted in developing countries (Chang, Li, and Lu, 2013), especially in the Middle-East. The current study supports the argument for a governmental role in organisations' control practices and internal policies in the context of developing countries, for example, their hiring processes. An example of a calculative practice imposed by

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the government to encourage private companies to employ more women is the policy to count one female employee as equal to two males, through the Nitaqat[14] programme (explained on p.88; Sian, Agrizzi, Wright, and Alsalloom, 2020). The organisational decision-making processes are then influenced by the advantages of programmes such as these. Specifically, organisations are motivated to employ one woman (earning one salary) and obtain certain points, rather than employing two men (and paying two salaries) and obtaining the same number of points as they would for one woman.

According to the data, when the government shows a strong interest in a goal - such as that in that of empowering women- organisations respond accordingly to the same goal. The organisations' responses were either designed to meet the requirements (control practices) or in a voluntary way (calculative practices). Many participants confirmed the role of the government in encouraging organisations (and wider society) to support women; (there is more discussion of the governmental role in society in the next section, in the discussion of women's public lives.) In addition, the government has encouraged companies to assign women to managerial positions. Many of the participants reported experiences of this practice in their own companies.

The government has also issued written rules and policies that promote women's rights inside and outside of the workplace (GOV.SA, 2022). The participants provided several examples of the rights now enjoyed by female employees, such as maternity leave and allotted time for breastfeeding. They confirmed that their organisations are engaging in behaviour designed to support women, in line with the new legislation. Thus, the organisations are responding to the demands of the Ministry of Human Resources and Social Development, providing all necessary facilities in the workplace – such as private spaces, prayer rooms, toilets, and so on. Furthermore, in an attempt to facilitate women's participation in the workforce, the government has launched programmes providing children's

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[14] Nitaqat is a program implemented to stimulate job localisation.

day-care for working mothers (Qurrah[15]) and transportation for working women (Wosol[16]). The data show that these programs have increased women's participation in the workforce. The impositions of the government here appear to have affected the operations, decision-making processes, policies, and practices of organisations in relation to their female employees (Sandelin, 2008). This finding is consistent with those from other emerging countries, where government plays a crucial role in shaping the strategies of business enterprises (Pan, Chen, and Ning, 2018).

Therefore, the state has taken a significant role in institutional arrangements through the efforts of Prince Mohammed bin Salman, as determined by the goals of Vision 2030. As leaders are usually able 'to create new institutions or transform existing ones' (Maguire et al., 2004, p.657), the prince's position grants him the power and ability to achieve the desired outcomes. Therefore, he has got the political and financial support to create a vibrant society, a thriving economy, and an ambitious nation (Vision 2030). Hence, his efforts helped to exert an influence in institutional contexts (Lawrence, 1999). This explains why the Saudi leadership, with the efforts of Crown Prince Mohammed bin Salman, has succeed in breaking boundaries and making a difference. This is the primary reason that the logic of the state is able to dominate the country at present (alongside religious logic). Furthermore, the participants confirmed that the government makes general inspection visits to ensure that the organisations are following the

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[15] 'Qurrah' means anything that makes someone happy and satisfied. The Qurrah program is a 'unified online portal gathering everything related to the childcare sector in the Kingdom of Saudi Arabia'. So the goals of this programme are to improve the environment and services provided by the sector of children's hospitality and thus to increase the number of female employees in the Saudi private sector and support them.

[16] 'Wosol' means the process of arriving. It is a programme aimed at empowering women in the private sector and increasing their numbers by providing transportation to and from work and helping them to overcome difficulties they face.

rules. The efforts of the government are intended to promote the goals of the Saudi Vision 2030.

The participants strongly agreed that the government has imposed calculative practices in the form of legislation and initiatives, which are the main reasons for the organisations' moves to support women. This supports the arguments of various scholars (Raji and Hassan, 2021; Ball and Bebbington, 2008; Cohen and Simnett, 2015) that accountability and legal requirements can encourage organisations to commit to advances in sustainability.

In general, the responses show that the government plays a significant role in institutionalising the behaviour of organisations and of the individuals within these organisations (Friedland and Alford, 1991). Similarly, within the case of this study the government emphasises the significance of women's participation in the workforce and the need to support them.

On the other hand, as shown in the findings in Chapter 6, Company A – unlike the others – has voluntarily shown pre-dated great deal of interest in its female employees. The company has a unique culture that appreciates women and promotes their equality with their male colleagues. Moreover, its efforts have increased since the launch of the governmental reforms.

As suggested by previous research, the government has the most significant role in facilitating socially responsible and environmentally friendly behaviour of enterprises. It allows citizens to access information about environment degradation; protects their legal right to sue polluters; provides the resources necessary for corporate social responsibility (e.g., Grant, 1997; Grant and Downey, 1996); and as shown in the current research, provides motivations and rewards for supporting women's empowerment. According to Miller (2001), the Vision statement is a type of calculative practice employed by the government as a technology to articulate and operate its programmes. This is in line with what the interview data say about the situation in Saudi Arabia, showing that the government has a central role in improving the role of women in society, starting with the labour market.

This explains why the dominant logic in this change is the state logic, as the government supports women in all terms to ensure they are empowered and able to live a decent lives. This support includes imposing regulations on various agents, providing necessary resources, and offering motivations and rewards to organisations that engage in this process (such as Nitaqat).

Furthermore, the government has an impact on the organisational level, which ultimately extends to include the societal levels. For example, some participants confirmed that their companies had launched new departments focused primarily on achieving the goals of the Vision. This action is a type of control practice, implemented by the company in response to the calculative practices of the government. When employees experience internal and external pushes towards specific goals intended to improve their lives and the country as a whole (Vision 2030), they are thus encouraged to engage in these processes. Many participants mentioned an increase in their patriotism and team spirit, with a greater ambition to work together to improve the country.

These results are occurring because of the government's efforts to improve the country and to gain public engagement and support. This is consistent with experiences in emerging markets such as China, Brazil, and Russia, where governments have shown more willingness to provide resources to achieve economic, social, and environmental improvements (Lin, 2011; Griesse, 2007; Roud and Thurner, 2018, respectively).

Moreover, when talking about the Vision and its goals, the government has employed convincing and inspiring language, expressing its goals through various channels, including the Vision document itself. An example of this language can be found in Prince Mohammed bin Salman's speech to announce the Vision: 'In line with his instructions, we will work tirelessly from today to build a better tomorrow for you, your children, and your children's children'. Here, he focuses on a central value in the Saudi society: family. Family bonds and the securing of a future for one's children are matters of importance to all. This encourages the listener to feel that their own desires have been considered. In

addition, he says, 'We have all the means to achieve our dreams and ambitions. There are no excuses for us to stand still or move backwards'. This use of the word 'we' encourages all citizens – regardless of their gender, tribe, or class – to become a part of the Vision and to feel responsible for achieving its aims. Furthermore, the prince encourages feelings of patriotism, saying, 'This is our 'Vision for 2030'. We will begin immediately…'. These are some examples of the language that His Royal Highness used to present the Vision and to ensure that the required changes would occur. As a result, most individuals began to feel a commitment to achieving the Vision, believing that they and their children would benefit from it by becoming part of a vibrant society and an ambitious nation –two of the three key aims of the Vision.

Most of the participants expressed a commitment to supporting the country to achieve the Vision. In line with this, Spence (2007) confirms that discourse plays an active role in shaping the world around us, providing conceptual guidance for institution building and actions. Moreover, social media is an effective means of reaching a wide range of people due to its ability to spread information quickly and interactively and to attract public attention (Kharroub and Bas, 2016). For this reason, the government encourages social media influencers to promote its campaigns, such as Vision 2030 and the women's empowerment strategy. In addition, to ensure cooperation from all levels of the society, educational institutions – schools, universities, colleges, and so on – have been recruited to raise awareness of the goals and to support their implementation. This has included modifying the materials that students are studying. Songs have also been written to support the Vision, and events have been held around the country. The events included 'Riyadh Season', which was widely discussed and informed many people – including outside of Saudi Arabia – about the improvements, entertainment, and attractions in the capital city (Riyadh Season 2021, [2021]). The event was created to enhance the quality of life of people living in Saudi Arabia.

In addition, many of the country's older traditions are based on conservative interpretations of Islamic teachings and interspersed with elements of pre-Islamic culture. However, the government has encouraged trusted religious scholars to correct these views and issue new fatwas[17] based on true Islamic values and more suitable for the current situation in the country. The Saudi government has thus made significant changes to promote the Vision, acting in a convincing manner to ensure that people are satisfied by the changes and not acting under coercion.

Organisations have also supported these governmental efforts to achieve the goals and make changes to improve women's lives. Indeed, the organisations have their own interest in supporting women's empowerment. For this reason, most Saudi organisations have contributed to the governmental efforts to support women in various ways. When a company treats its employees fairly and ensures their wellbeing, employee productivity increases, leading to improvements in the financial performance of the company and ultimately improvement in the economy of the whole country (Saqib, Aggarwal, and Rashid, 2016; Alsallom, 2015; Duflo, 2012). Many of the participants in this study confirmed that their organisations' employment of women had benefited their performance and profits. According to Jones et al. (2006), attending to the needs of female employees – and providing healthy work environments that encourage a work-family balance – result in mutual benefits for the women and their employers. In addition, the literature suggests that the fair treatment of employees – including the payment of a decent wages that are equal to those of the men and the promotion of social justice – ultimately lead to economic growth (Kapstein, 1999; Putnam and Goss, 2002; and Zak and Knack, 2001). Additionally, Zukis (2020) confirms that increasing the number of women on a board improves decision-making processes throughout the company as a result of the wider range of experience, viewpoints, and backgrounds. Furthermore, a

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[17] An authoritative legal opinion given by a mufti (legal scholar) in response to a question posed by an individual or a court of law (Oxford Islamic Studies Online, no date).

study by Sian et al. (2020) confirmed that, in response to the government edicts and Vision 2030, large international accounting firms sought to increase their recruitment of women, which enhanced their symbolic capital by applying global policies of gender diversity in a local context and provided the benefits of greater diversity in their labour force (Kirton and Greene, 2016). These impacts are the result of efforts made by the government and boosted by organisations. The next section provides more discussion on the role of organisations in achieving SDG5 and the related goals of Vision 2030.

8.4.2 Company Logic and Efficiency Logic

The previous section showed how the logic of the state underpinned the process of change and affected how organisations reacted to the Vision; and this section considers two key logics to provide a deeper explanation of the context. The organisations in the current study have performed various calculative and control practices in response to the government's call. To understand the differences between their responses, it is important to categorise the companies according to their reactions, as done in Table 8.1. The data indicate that there are five types of reactions in terms of internal policies, strategic decisions, and social behaviour regarding female employees and women in society. Each group will be illustrated by company logic and efficiency logic which explain the behaviours of the enterprises regarding the reforms. Both logics are discussed in the literature in relation to state-owned enterprises' attitudes towards social responsibility (e.g., Pan et al., 2019). In this study, these two logics are examined to reveal the calculative and control practices of organisations with varying levels of state ownership, including private firms. The differences between the companies' respective responses are due to the variation in their combinations of company logic and efficiency logic.

At the first level, there are firms that were interested in their employees' wellbeing and treated women fairly even before the issuance of Vision 2030. For example, Company A appears to have internal motivation to empower women and to provide fair and equal treatment to its male and female employees. Most

of the participants from the company confirmed that they had been fully supported even before the Vision. They also confirmed that the internal culture and policies of the company were focused on improving the competencies needed in their personal lives, before those needed in their professional lives. These policies are evidenced in the company's reports and on its website. This emphasises that the company's interest in supporting and developing its employees – regardless of their gender – predates the publication of the Vision. The company's fair treatment of women from an early stage has contributed to their empowerment. Thus, its policies did not change after the issuance of Vision, as they were already in compliance with its goals. In short, the company has its own motivation to invest in its employees. This motivation is not guided by any external entity or interference but rather by an internal desire to add value to the company.

The female employees in this company identified no differences in their work environment after the implementation of the Vision, as they were already given sufficient attention. One example of the company's pre-existing internal empowerment policy was that 'women were allowed to drive inside the compound even before the decision was announced in the country'. So, even before the government had permitted women to drive, this company was granting permission to do inside its compound. The secondary data provide support for this claim, as the 2015 report (before the Vision was announced) notes an internal policy called 'Women's network', which 'facilitates women's professional development, with regional chapters providing opportunities for women to engage with senior colleagues and enhance their professional exposure'. This policy would have increased women's confidence and raised their spirits, showing recognition for their knowledge and expressing trust in them. This, in turn, would be reflected in their performance, which is a significant goal of the company. The company's website describes a policy of prioritising the community:

A community allows us to interact, share experiences and support one another. It gives us a sense of belonging. How we work with and relate to the people around us is important. In fact, one of the most important aspects when choosing where to work. At [Company A] we have many initiatives to connect and support our people.

These statements show that the company cares about its employees and provides a healthy environment and an attractive destination for professionals. Company A is keen to achieve – and maintain – high-level performance:

we recognize that in order to succeed in today's global marketplace, sustainability must be embedded in the way we do business. That's why our vision is to integrate the environmental, social, and economic dimensions of sustainability into our core business strategy, and to ensure that throughout our business we have a deep understanding of the megatrends that will affect our company, and society at large, for the next several decades.

The company thus engages with the SDGs to achieve its own goals. Furthermore, one of the company's goals is to enhance its reputation and reflect its own values in wider spheres: 'We have developed a number of programs as a way of giving back to our communities and reflecting our values through education, including the (company A) Summer Innovation Program'. Through its initiative in providing wide scale support of its employees including women in a sustainable manner, the company builds on its values, which help it to maintain its competitive position.

This is a summary of the pre-existing calculative and control practices of Company A. To explain the motivation and rationale for this behaviour, it is noted that Company A is one of the firms that are owned by the state, which means that they have access to state assets. Thus, the application of company logic helps to explain the behaviour of state-owned enterprises. This logic provides a rationale for these enterprises' pre-existing calculative practices, with the privileged resource acquisition (Pan et al., 2019). This allowed them to act in a socially

responsible manner and perform calculative practices that support women, before being legally required to do so. These companies have utilised these resources efficiently (efficiency logic), unlike the practices commonly seen amongst state-owned enterprises in other countries (Inoue, Lazzarini, and Musacchio, 2013; Kroll and Kou, 2019; Goldeng, Grünfeld, and Benito, 2008; Dam and Scholtens, 2012; Zhou, Gao, and Zhao, 2017). They have found a balance between company logic and efficiency logic. These companies provide a prototype for others wishing to follow in their footsteps and enhance their own financial and social performance accordingly. Company A provides a good example of such enterprises.

Unlike the majority of state-owned enterprises, Company A showed a proactive role, which could be attributed to many reasons. For example, the industry can play a significant role in improving the behaviour of an organisation. If an industry is considered to be actively contributing to the national economy, the level of competition will increase, which can lead to companies developing their own innovative products as an essential process for their survival and success (Brown and Eisenhardt, 1995). Additionally, when an industry is essential to the economy, formal governmental and systematic examination practices increase to ensure the efficiency of resource utilisation (Wang and Jiang, 2021). In fact, Company A is operating in an industry of great significance to the kingdom, which puts the company under pressure to achieve specified levels of production. This is because, in emerging economies, governments have more control over scarce resources and impose regulatory policies (North, 2005; Peng, Wang and Jiang, 2021), intervening in firms' activities by taking actions to regulate and support the economy (Hoskisson, Eden, Lau & Wright 2000; Sun and Liu, 2014). Nonetheless, unlike in the case of this state-owned enterprise, other studies in emerging markets have shown that government intervention and their political activities which are unavoidable can hinder the development of firms (Shleifer and Vishny, 1994; Shleifer, 1998; Ramaswamy, 2001). In contrast, Company A's development and advanced position are confirmed by its high annual performance and global expansion. In addition, the company's primary goal is to

benefit the national economy, as noted in its mission statement on its official website 'Seeking new opportunities to help industries thrive'. It also states a commitment to being a key enabler of Saudi Vision 2030: 'and build a broad-based economy for a sustainable future'. In addition, the company has an independent management that refers its strategic decisions and policies to the highest levels of control in the country. A larger proportion of the company's shares are owned by the most important company in the country, which prevents the conflict of interest that can otherwise occur with state-owned firms. As a result, its management operates to ensure consistency between the goals and interests of the management team and of the country.

Furthermore, the size of the organisation matters, as a larger firm is more likely to have an international culture due to a larger number of international employees (diversity) and a greater likelihood of having overseas branches and foreign subsidiaries. There is also evidence that employee diversity – which includes differences in culture, gender, and geographic location – affects organisational outcomes in terms of performance, employee satisfaction, and turnover (Sungjoo and Rainey, 2014; Afolabi and Omole, 2011; Kowo, Kadiri, and Zekeri, 2020; Hunt, Layton and Prince, 2015). These are some of the reasons that Company A is a leader in its treatment of female employees in Saudi Arabia. According to the participants, Company A's international employees include women in managerial positions, transform their diversified effective experiences internationally to their counterparts in the mother company, thereby improving the internal environment, which affects the productivity of its employees – particularly the women. Hence, diversity among employees makes the culture of the company more flexible and more open to difference and encourages the application of more effective policies. Indeed, diversity in the workplace involves the inclusion of different cultures, backgrounds, and experiences, all of which contribute to a colourful environment. In fact, according to the participants' experiences, the representation of different cultures and backgrounds of employees in Company A has a significant role in encouraging the willingness to accept and respect the differences between employees. For example, male

employees no longer find the presence of women in the workplace to be a matter of risk, as they see the benefits for company performance. The McKinsey & Company 'Diversity Wins Report 2020' confirms that 'diversity leaders are taking bold and courageous steps to build fairer and more inclusive workplace cultures at all levels of the organization' (p.26). Hence, the company strongly believes in the benefits for the company and issued 'women network' to facilitate information sharing – within the company and amongst its branches. This is emphasised on the company's website and supported by the participants' responses in this study.

In addition, the company encourages foreign managers who have been working for long time to help employees with their long experience. This would help to share different experiences from those experts. The interviewees explained that foreign (diverse) employees play a role in enriching the environment of the company, with their experiences improving the company in various aspects – including the internal culture, which values the presence of women in the workplace. Hence, in Company A, the female employees participate in a work environment that accepts, trusts, and supports women's participation, which enhances their satisfaction in the workplace and increases their productivity accordingly.

These factors increase efficiency, making Company A distinct in its calculative practices from other state-owned enterprises. Furthermore, the level of state ownership is believed to affect companies' social innovation practices. According to Zhou et al. (2017) and Pan et al. (2019), levels of ownership and degree of competition lead to different salience of company logic and efficiency logic. For example, high levels of state ownership in a company (i.e., state-owned enterprises) give the company access to governmental resources, but lead to low levels of resource-utilisation efficiency (Pan et al., 2019). However, they are proved to boost green innovation and the extra cost can be counterbalanced by the greater access to resources (Pan et al., 2019). According to Pan et al. (2019), the companies' redundant resources (He et al., 2016) increase their green

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innovation performance. This study complements this finding, showing that companies with high levels of state ownership also perform better in social innovation, particularly regarding women's empowerment and gender equality.

For the reasons stated above, this state-owned company (Company A) in Saudi Arabia differs from the general cases highlighted in other countries (Brazil: Inoue, Lazzarini, and Musacchio [2013]; China: Kroll and Kou [2019] and Pan et al. [2019]; and Norway: Goldeng, Grünfeld, and Benito [2008]).

The second case is those firms owned by the state but created after the issuance of Vision 2030. These firms were intended to achieve the goals of Vision 2030 and are thus financed primarily by the government. These companies are engaging in control practices, responding to the call of the government, as well as engaging in their own calculative practices, implementing social innovation and initiatives on a voluntary basis. These firms are effectively balancing the company logic and efficiency logic. They also have high levels of state ownership but perform differently to the majority of other cases, which concerned companies not efficiently utilising the state assets available to them and producing negative output (Brazil: Inoue, Lazzarini, and Musacchio (2013); China: Kroll and Kou (2019) and Pan et al. (2019); and Norway: Goldeng, Grünfeld, and Benito (2008)). These companies have access to state assets and a proven ability to efficiently utilise them. This can be attributed to the great attention and focus given by the government and the public to the performance of those companies launched to achieve the goals of the Vision. Hence, the primary goals of these companies are determined and focused, which increases the monitoring practices and accountability by the government on them to perform efficiently towards the achievement of these goals.

The third case is those large private firms that did not previously support women's empowerment but have improved since the issuance of the Vision and have now done more than was required. Previously, while they were economically effective and engaged in environmental initiatives, they were failing in their internal policies to treat men and women equally and in their social

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practices to empower women in general. The primary reason for this lack of focus on women is that these companies have low levels of state ownership, as in the case of private companies (Pan et al., 2019). Therefore, they lack the excess resources available to those with high levels of state ownership, because of their reduced ability to access state assets (Khanna and Palepu, 1997; Zhou et al., 2017). This could explain their limited social and environmental innovation in the area that occupy most of the government and the public's attention and which would add to the value of the company. Thus, their efforts were focused on utilising their current resources for the practices that could maximise their profits. This explains the lack of interest shown to supporting women prior to the issuance of Vision 2030.

On the other hand, these enterprises have overcome challenges with resource acquisition and proved advanced calculative and control practices after the Vision for three primary reasons. First, because they have low levels of state ownership, they have limited resource acquisition of the state assets; therefore, the management team engage in strict monitoring practices to ensure the best utilisation of the available resources (Pan et al., 2019). According to Darnall and Edwards (2006), this encourages private firms to develop stronger internal capabilities, which reduces the influence of resource scarcity. Second, after obtaining the support of the government (e.g., through the Nitaqat programme), they began to follow government legislation and have since gone beyond what is legally required. This is because women's empowerment is the new orientation of the government and of the country as a whole. Therefore, companies can benefit from government support and by enhancing their reputation by paying attention to the topics that attract most public interest. This leads to the third reason: namely, the regional innovation readiness that, according to Tao, Probert, and Phaal (2010), influences firms' willingness and ability to engage in product innovation. When numerous sectors and agents give significant attention to a specific issue, this increases acceptance and willingness amongst the majority who are performing in the same field. As a result of this readiness, most large private firms engage in both control practices and calculative practices, thereby

contributing to the government's effort to supports women's empowerment. Thus, this type of firm strikes a balance between the two forms of logic by accessing state assets – as well as their own internal assets – and making practical and effective use of them.

The fourth case concerns the small private firms that showed no interest in supporting women prior to the issuance of the Vision and which have since taken only minimal corrective actions to meet the requirements imposed on them by the government. Thus, their calculative practices and contributions to social innovation have been rather limited. There are two main reasons for these limited practices. First, these companies have low levels of state ownership, with private firms being the most extreme cases (Pan et al., 2019). Thus, they lack access to excess resources of state assets that are available to firms with high level of state ownership (Khanna and Palepu, 1997; Zhou et al., 2017). Private firms can usually overcome this resource scarcity by developing strong internal capabilities (Darnall and Edwards, 2006). This is due to strict monitoring by management, which ensures that they utilise their available resources efficiently. However, their innovation and initiatives are limited to practices believed to add to the companies' value and which concern the issues occupying most of the government and the public's attention. Hence, these firms strike a balance between resource acquisition and resource utilisation, regardless of their focused effort on specific types of innovation.

The second reason for these firms' limited calculative practices since the issuance of the Vision is that they are small businesses, unable to afford the expense of the extra initiatives. Hence, female employees enjoy the rights mandated by the government, with no attempts made by the companies to implement extra initiatives to empower them.

The fifth case concerns firms under state ownership that previously engaged in no initiatives to promote their female employees and which have made no changes even after the issuance of the Vision. These firms escape the regulation

by amending the law application to their interest. These firms have failed to find a balance between resource acquisition and resource utilisation.

There could be several reasons for such behaviour. The participants from these companies said that their managers have found ways of circumventing the legislation in their own interests, seeking ways to save money by failing to apply the rules. The participants provided examples of managers exploiting their authority to prevent women from enjoying their rights, such as refusing female excuses for any default or need for a day off, preventing them from getting bonuses or annual raises, and criticising them for taking maternity leave and comparing their productivity with that of their male counterparts. This conduct falls under the heading of 'abuse of authority', which describes an individual using the power inherent in their position in an improper way to intimidate, threaten, blackmail, or coerce employees. This can affect pregnant women and those who have just given birth who need rights that will likely reduce their productivity or at least their working hours. According to the Ministry of Human Resources and Social Development (The Ministry of Human Resources, GOV.SA, [no date]), pregnant women are eligible to a certain number of days of fully paid leave during their pregnancy and after giving birth. In addition, for 2 years after returning to work, they can take a breastfeeding hour either at the beginning of the day or at the end of their work. These are some of the additional rights that women have in the workplace. However, managers may attempt to manipulate and blackmail women to prevent them taking their annual leave, forcing some to work extra hours or abandon this right altogether. According to the participants, managers can also prevent women from obtaining bonuses that they deserve, benefits, and other opportunities. For example, some participants explained that managers may favour one worker over another. This might be the case when a manager believes that they are paying extra expenses to those with lower productivity. This is not considered an acceptable practice, which is why the government implemented rules to protect women's rights inside and outside the workplace. There are some considerations could explain such cases; the relative lack of importance of their industry to the national economy, having interest

conflict because of the separation between the ownership and management (Jensen and Meckling, 1976), and the limited and unimproved services of these firms. These issues can decrease the desire of customers to continue using their services and look for other providers. Consequently, the firms' resources and finances might be insufficient to afford the activities needed to support women's empowerment.

This case indicates that managers can seek for gaps to abuse their authority to reduce expenses and increase company performance at the expense of vulnerable workers (female employees, in this case). However, although managers have the power to behave in this way, it is rare that they do so, and the majority of the companies confirmed their support for their female employees – which was confirmed by the women themselves and in declarations on the companies' official websites and in their reports. This could be an indicator of the effectiveness of the government's plan, which is motivating the majority to work together to achieve its goals. In addition, the government has imposed strict punishments on those managers who break the rules.

In conclusion, company logic and efficiency logic explain the variation in the organisations' calculative and control practices. Figure 8.2 below illustrates the five types of firms regarding their respective positions on Vision 2030.
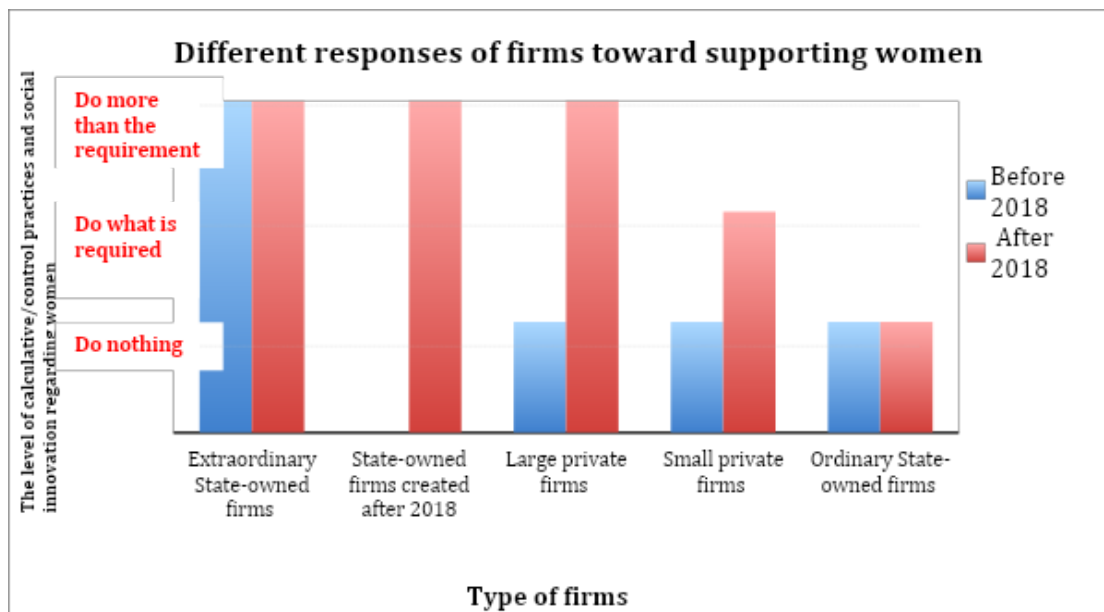
These firms that engage in multiple practices to achieve the Vision – either responding to the government legislation or being proactive and providing extra support – have affected women's lives, from the workplace to their personal lives. These changes have contributed to challenging the boundaries that shape women's lives and improved the role of women in wider society.

While some state-owned firms and private firms have made no changes since the issuance of the Vision, the current data indicate that these cases are rare. However, the organisational responses remain in the early stages, and some are ambiguous. Once most companies have responded positively to the Vision and achieved positive outcomes as a result, other firms will be encouraged to follow in their footsteps. This will increase regional readiness, which increase the willingness of firms to implement social initiatives and innovation (Tao, Probert, and Phaal, 2010).

The following table (Figure 21) illustrates the best practices of organisations seeking to contribute to women's empowerment and gender equality.

The best calculative practices of organisations (i.e., practices not required by the government)	Extraordinary state-owned firms (Company A)	State-owned firms created after 2018	Large private firms	Small private firms	Ordinary state-owned firms
Free training programmes for female graduates to prepare them for the labour market (focusing on women).	✔				
Education allowance for female employees' children until they reach 18 years old.		✔			

Participation in the international women's summit.	✔		✔		
Drivers to transport those who do not have driving licences.	✔	✔	✔		
Additional transportation allowance for work trips.	✔		✔		
Provision of more roles for women.	✔	✔	✔		
Implementation of a women's empowerment committee that takes care of working women and meets their needs (monthly meetings).	✔				
Competitions for small presentations on ways to improve the working lives of Saudi women.	✔		✔		
Bursaries for training and driving lessons for female employees.	✔				
Nursery provision for children of female employees.	✔	✔	✔		
Free meals for female employees.			✔		
Flexi hour.	✔	✔			
Appropriate workplaces for women (equal treatment, trust, appreciation, consideration, engagement, focus, and flexibility).	✔	✔	✔		

No-interest loans.			✔		
Reduction in working hours (to 6 hours) for women returning from maternity leave, for up to 2 years.			✔		
Assignation of women to leading positions.	✔	✔	✔		
Discounts on gym membership.	✔	✔	✔		
Additional 20 days for maternity leave.		✔			
Department dedicated to pursuit of the goals of Vision 2030, including women's empowerment.	✔				

Table 8.2 The best calculative practices performed by organisations to promote women's empowerment (Vision 2030) and gender equality (SDG5)

The cases above show which of the improvements made by these companies were the result of governmental legislation and which were simple organisational efforts. As is clear from the above, Company A has been making significant efforts to empower women – in ways consistent with Vision 2030 and SDG5 – even before the launch of the Vision. In addition, other companies have had similar responses to the Vision, regardless of the managers' previous ability to abuse their power and pursue their own interests. This has led to changes in the boundaries of women's lives inside the organisation and, consequently, in their personal lives. This is because once an organisation treats its female employees fairly and equal to their male counterparts, this gives them the confidence needed to acquire skills that then improve their personal lives. For example, women may gain confidence in their decision-making abilities outside of the workplace as a result of making decisions in their companies.

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In conclusion, the following table shows the control practices of organisations in response to the governmental legislations to support women and the extra initiatives companies perform as their own calculative practices.

The government legislation	Extra initiatives by firms (best practices)
- Provide private toilets and spaces for women to pray, eat, rest or any other need. - Breast-feeding hour up to two years for those who just give birth. - The right for maternity leave for the four weeks preceding the due date of birth and the six weeks after that. - The right to receive the half her wage if she worked for one year and the full wage if she worked for three years or more. - Quraah program: which is a program to empower Saudi women to join the workforce by affording the cost of nurseries for those who receive salary less than certain amount up to 800 S.R and for four years. - Guardian consent is not required any more to employ a woman. - Any discrimination in wages between male and female workers is prohibited for similar jobs.	- Free training programs for graduated students to prepare them for the labour market (focusing on women). - Education allowance for educating women employees' children until they get 18 years old. - Celebrations (birthdays, woman's day, mother's day, having a baby…etc.) - Participating in Women Summit internationally. - Drivers for work transportation for those who don't have driving license. - Additional transportation allowance for work trips. - Providing more roles for women. - Provide women's empowerment committee that takes care of working women and all their needs. They meet every month. - Competitions of small presentations that suggest way that could improve Saudi working women in the work place.

• Medical insurance for them and their legal dependents. • Wosol program which aims to empower women by facilitate her transportation from/to work. It covers 80% of the cost of transportation for those who receive wages less than certain amount.	• Afford all the cost for female employees to train and get driving licenses. • Provide nursery for female employees' children. • Offer free meal for female employees only. • Flexi hour. • Afford a convenient work place for female workers (equal treatment, trust, appreciation, consideration, engagement, focus and flexibility) • Loans with no interest. • Reduce the working hours to six hours for female who got back from maternity leave up to two years. • Assign women to leading positions. • Discounts for gyms. • Additional 20 days for maternity leave. • A whole department to achieve the goals of Vision 2030 including women's empowerment .

Table 8.3 Organisations' best practice regarding the promotion of women's empowerment, alongside relevant government legislation

Obviously, these changes in the boundaries of women's lives are driven by the decisions from top management and promoted through calculative and control practices. Accordingly, this encourages other company members to change their mindsets and accept the presence of women in the workplace. The interest in women before the Vision – together with the efforts made since its implementation – have led to significant changes in the boundaries that shape

women's lives, including women's responsibilities, their personalities, the social views of working women, and the challenges that they face. This next section applies institutional logic to further explore how women's lives have improved.

8.5 Women's Public Lives: The Development of the Role of Women in Saudi Society

According to the findings presented in Chapter 7, women's lives have been affected by the calculative practices of the government, organisations, and individuals. The boundaries that shape their lives have been reconstructed. In this section, a combination of three forms of logic will provide an explanation of the process by which various agents and institutions have broken down the old boundaries and rebuilt new ones, adapting in response to the reforms seen across the country. These forms of logic are those of the state, religion, and family.

8.5.1 The Logic of the State

The government has the largest role in improving women's position in the society, as other actors respond to its actions and participate in the processes it implements. The government plays the most effective role because the country has a monarchy system that grants the government absolute control over all important posts and aspects of the country. This is according to Article 56 of the constitution on the authority of the state and the control system of the Saudi government (discussed previously in the context-setting chapter). This supreme power (social and political) – which is concentrated in the hands of one polity – enables the government to impose reforms at various levels of the country. In addition, in terms of the implementation of the reforms, the centralised authority provides several advantages, such as the ability to rapidly implement decisions, a clear chain of command, a focused vision and strategies, and easy evaluation of

the progress and feasibility of its plans (Anjali, 2018). This model is distinguished from that of other types of government, where power is subject to external legal restraints and popular control, which means that the process of reform takes more time, the decision-making processes can be exposed to conflict, and the interests of different parties can conflict, all of which can lead to a lower quality of results (BBC Bitesize, 2022; Anjali, 2018). Sperling, Hvelplund, and Mathiesen (2011) provide an example of how centralisation can facilitate effectiveness, with their Danish study showing how municipalities benefited from centralised planning frameworks for the implementation of renewable energy.

With its Vision, the government has been able to significantly improve women's position in society in a very short space of time. This has been done by determining the rights that women should enjoy, reducing the limits on women's freedom, limiting the male guardianship system, and ending long-lasting bans such as the ban of women driving. Its wide-ranging efforts have extended to organisations, homes, and society as a whole. The empowerment of women is a major goal of both Saudi Vision 2030 and SDG5. Accordingly, the government recognises women as capable of entering the labour market and enjoying all the privileges that men have, allowing all workers to improve the country together. As Prince Mohammed said, 'I support Saudi Arabia, and half of Saudi Arabia is women; so I support women' (Staff Writer, 2018). For this reason, he wants women at the forefront of Vision 2030. So, in addition to the government's own efforts to support women, it is imposing regulations on organisations to ensure the fair treatment of women in the workplace, arguing that change should be supported by various agents, starting in the workplace. This is consistent with the argument of Bebbington and Unerman (2018) regarding the need for collaboration between agents and actors to achieve the sustainable development goals. This includes governments, public and private sectors, civil society, and individuals. This collaboration is also believed to promote popular perceptions and views of the government (Rentschler, Lee, and Subramaniam, 2021). Thus

the role of the government here extends to include participation from organisations in this process.

The findings show that the boundaries shaping women's lives have been affected by the changes occurring inside the workplace. This is because, within the workplace, women take their first steps towards independence of various types. Previously, the male guardianship system had dominated women's lives and limited their freedoms in many different ways, which left some women in 'narrow' environments inside their homes. In this narrow environment, they had less exposure to external factors (such as the influence of friends within the workplace) that could have affected how they lived and allowed them to improve their everyday lives. Strict boundaries can have negative consequences for the identities and existence of things (Shore and Nugent, 2002), and it is important to communicate with and apply differences between the inside and outside the boundaries of individuals' lives.

Hence, as a large proportion of women have joined the workforce, this has contributed to restructuring the boundaries around their lives, and women are increasingly aware of the rights that they should have and they have the desire for these rights and the confidence to call for them. In addition, when women enjoy support in their working environment, they become more enthusiastic and increase their productivity. In addition, other women are motivated to join the workforce, as they see other women's experiences – or even their own experiences create further desire to continue working and to not be limited to their roles as housewives. Women thus take up new responsibilities – abandoning their previous ones and gaining new ones – and this leads to further changes in their position in society.

Furthermore, on a societal level, the government has an impact on various areas:

- **Social acceptance of women's new roles**. The government has launched several campaigns to raise awareness of the importance of women's participation in the workforce at different levels and their role in improving the country. As a result, people have increasingly begun to value working women.

- **The roles assigned to women in the labour market**. Women now enjoy more diverse roles in the workforce, including managerial positions. Women have more opportunities to engage in a wider range of fields and to take up higher-level positions. This has had a significant impact on the cultural barriers surrounding women's lives that historically prevented them from joining the workforce and meant they were less appreciated than their male colleagues. The government thus recognises the value of assigning women to managerial positions. As shown by Kowalewska (2020), hiring women to boards leads to cultural change and proves women's ability to be leaders.

- **The personal lives of women**. With their new social role and the efforts to protect their rights, women have become more financially and personally independent. For instance, as women are now allowed to drive, they have the freedom to control and manage their own time, without the need to wait for the help of a male guardian or a driver. In addition, women are gaining new skills in the workplace. They are sharing responsibility for family finances with their male guardians (who were once the sole provider), which is giving them the confidence and power to make more decisions regarding their family life.

The female employees interviewed in this investigation reported that these huge improvements to Saudi women's lives are the result of government efforts and the cooperation from different organisations. This is consistent with previous research calling for the government to issue new regulations to promote women's participation in the workforce generally and in entrepreneurship specifically, ultimately to develop the country's economy away from a reliance on oil (Alessa, 2013). Hence, this study has clarified the role of the government – in collaboration with the calculative and control practices of organisations – in improving women's social position and their lives.

In addition to the government (the logic of the state), religion and the family also have substantial impacts on women's lives, as discussed in the following two sections.

8.5.2 The Role of Religion (Religious Logic)

This section illustrates how a belief system and related practices have affected – and continue to affect – the treatment of women, as shown in the study findings. It explains the role of religion in legitimising individuals' conduct towards women, which eventually construct how individuals treat women in the workplace, at home house, and in public generally.

Religious logic is a major driver of the conduct and practices of different agents (government, organisations, and individuals) in a country with Sharia law as its official legal system (Mustafa and Troudi, 2019; Ochsenwald, 1981). It provides guidelines and rules for individual behaviour in all fields of their lives.

The obtained data show that some male employers, managers, and other individuals were previously an obstacle to women's participation in the workforce because they believed that Islam preferred women not to work and to stay at home, serving their families, as they are 'good for domestic tasks and child rearing' (Elamin and Omair, 2010, p.14; Sabbagh, 1998). Furthermore, most of the participants were struggling with policies of segregation (explained on p.45), which have been applied widely in the workplace. People previously believed this policy to be mandated by Islam (Alessa, 2013). This practice left women with fewer opportunities in the private sector and overrepresented in certain jobs such as teachers and nurses (Abdalla, 1996; Al-Mandhry, 2000); and the participants who were segregated reported feeling isolated and disengaged from their companies' progress. Some said that they had lost job opportunities and customers as a consequence of these policies. As the majority of the top management positions were held by men, women were often working in different locations and thus more likely to be uninformed. On this basis, the male-dominated management further excluded women from crucial decisions. Moreover, until recently, women in Saudi Arabia wore the *abaya* (a black, floor-length outer garment), intended to cover oneself when outside of the home (Duval, 1998). The findings show that, as a result, some women faced difficulties when applying for jobs and positions in factories that required special uniforms

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for safety. In fact, Islam requires women to dress modestly, without restriction to certain type of clothing. Thus, women are required to cover their bodies (except their faces, hands, and feet – though there are differences between scholars' views on this point), but all types of clothing are acceptable, as long as they serve the required purpose and do not breach the boundaries outlined by Sharia in this regard (Abdullah, 2006). Hence, restricting women's clothing to a certain type and colour was wrongly withholding certain professional opportunities. As shown by the above, some of the rules generated from a conservative interpretation of Islamic teachings limited women's opportunities to join the workforce and made difficulties with the existed jobs that are available to them. Thus, conservative views of Islam and excessive attempts to protect women's chastity limited women's abilities to improve public life and hindered their empowerment (Guthrie, 2001; Metcalfe, 2008).

However, as those in authority have made efforts to reinterpret many Islamic sources of legislation – and corrected many previous *fatwas* (pronouncements) to make them more accurate and appropriate for the current context, people's views have begun to change, and many increasingly accept the presence of women in a variety of professional fields. This comes as a response to the government effort, as reported by Prince Mohammed, that : "We are returning to what we were before - a country of moderate Islam that is open to all religions, traditions and people around the globe".

Moreover, the collected data show that men are becoming more supportive of working women – including women in their own workplaces (e.g., male managers and employees) and in the public sphere, including their own family members and relatives. This is evident from the increasing numbers of women now entering employment. According to the Ministry of Human Resources and Social Development, the kingdom has witnessed an unprecedented boom in terms of female empowerment, with a significant increase in women's participation in the labour market: rising from 17% in April 2016 (when Saudi

Vision 2030 was launched) to 31.8% by the end of 2020, thereby exceeding the Vision's target of 30%.

A powerful motivation that pushes large numbers of people to behave in a certain way should be institutionalised in their beliefs, morals, and ethics. Islam, in its true meaning, includes principles that guarantee a decent life for women, as confirmed by the different sayings of the Prophet (peace be upon him) as shown in the theoretical framework under the heading of 'religious logic'. In fact, Islam's support for women's rights is facilitating the current changes that are improving Saudi women's position in society. According to the data, previous patriarchal interpretations of Islamic sources were a key obstacle to women's participation in the workforce. This confirms the argument of Alessa (2013) that the strong patriarchal system was a challenge faced by Saudi women that limited their opportunities to develop and start their own businesses and, prior to Vision 2030, further prevented them from exercising their rights. Furthermore, this study provides support for previous studies confirming that socio-cultural norms, customs, and practices – when merged with Islamic teachings – can lead to misconceptions and limitations of women's rights (Patoari, 2019; Altorki, 2000).

However, Alessa (2013) argues that, to mitigate the impact of such 'complicated matters', there is a need to change the lifestyle in Saudi Arabia, which will require the work of many generations, as some of these challenges cannot be changed unless the government takes action, with the cooperation of other parties, and improve and increase the education. The current study confirms that the government's action on Vision 2030 has significantly encouraged and fostered change, and this has not required generations of work. This speed of change could be attributed to the huge efforts of the government, including its reforms to the religious system in the country – distinguishing genuine Islamic teachings from the conservative traditions that limit women's empowerment. In this way, the government has gained public acceptance and cooperation across the board.

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The above discussion shows that the logic of Islam (in its previous conservative interpretations and the current, corrected interpretations) affects the practices of individuals at different levels, reshaping many aspects of women's lives inside and outside the workplace. Moreover, as a comprehensive religion, Islam is concerned with all areas of people's lives – criminal matters, the family, commercial law, and so on. Religious logic thus overlaps with other logic, such as that of the family (discussed in the following section), in terms of making and breaking down the boundaries of women's lives.

8.5.3 The Role of Family (Family Logic)

This section illustrates how family in Saudi Arabia works as a hindrance and a facilitator of female participation in the workforce. According to the obtained data, many families were previously hindrances but became strong facilitators after the implementation of the wide-ranging social reforms. In short, the majority of families in Saudi Arabia operate under the control of the patriarchal system, which perceives women as mothers and wives and representatives of family honour and reputation (Al-Rasheed, 2013). Accordingly, the men felt a duty to protect their female relatives to preserve the family honour (Sian et al., 2020). This created numerous challenges for women, including the need for permission from a male guardian to work, marry, enrol at university, or travel – in addition to the strict rules regarding their clothing and daily activities (Deif, 2008; Jerichow, 1998; Mackey, 2002). In addition, participants confirmed that they – and women in general – needed a male companion to travel, as they were not allowed to drive. The participants who had been working even before the issuance of the Vision confirmed that they faced obstacles such as limited mobility and the inability to live alone, being obligated to stay in women's residences that were secured with very strict rules. In addition, some participants had experienced difficulties with male colleagues who believed that women should stay at home and serve their families, rather than working alongside men. Some participants reported challenging experiences with their

managers regarding rewards and bonus systems. They explained that some managers prioritised male employees when dividing the rewards, as they believed that men had financial responsibility for their families and were thus more deserving of the money. Furthermore, some participants said that they had been influenced by their parents' desire to study specific majors and fulfil certain positions. This parental control is a major hindrance faced by women in Arab countries (Mostafa, 2005; Jamali, 2009; Al-Lamky, 2007; Omair, 2008). The participants who had been employed before the Vision said these were significant difficulties that all female employees faced. According to the secondary data, these restrictions were collectively responsible for the low female participation in the workforce.

However, as illustrated in the theoretical framework (under the heading of 'family logic'), the Saudi culture and religion both shape the status and practices of the family unit. While the culture is concerned with preserving family honour and reputation, Islam calls for male relatives and guardians to treat women kindly and to encourage their education and work. This has made some families stricter than others in their drive to support their female relatives' empowerment, with some considering culture and norms to be more important than Islamic teachings, and some feeling otherwise. This is evident from the great support that participants received from their families even before the issuance of the vision.

Nevertheless, according to the analysis, in the last few years Saudi Arabia has experienced an increase in awareness of women's rights and the importance of their participation in the workforce. This has encouraged families to support their female members in joining the workforce. All the interviewees expressed their gratitude for the support of their families. This included financial and moral support, encouragement, the provision of childcare, strong relationships between family members, and the commitment to supporting one another. Many husbands were also supporting their wives, taking care of the children while

their mothers were at work and providing moral support by encouraging them in their education and training and professional roles.

Since the issuance of Vision 2030, the Saudi family has taken a significant role in ensuring the success of its female members. This has opened up the boundaries of the traditional role of women – as mothers, wives, and daughters, primarily within the household – and brought about change. As a result, many women are now able to participate in the workforce as professional women.

In addition, in a Muslim society, people place high value on the family – taking responsibility for elderly relatives, caring for one's children physically and emotionally, and respecting one's parents and obeying their orders. The participants in this study expressed their appreciation for family time and described the lack of family time as a failure of the work-life balance. In addition, they considered it the responsibility of all family members to support one another. Most participants confirmed that they worked hard and enjoyed successful personal lives. They were even willing and able to take on more home responsibilities, including the financial planning that had previously been done solely by the men (Minguez, 2012; Alsalloom, 2015). This finding challenges those of other studies that conclude women in Arabic culture will always give priority to their families and children over their work (Kargwell, 2012; Hijab, 1988; Shaaban, 1996). According to the participants, family support is key to women's successful participation in the workforce. Women retain their traditional role in the household – having responsibility for taking care of their children, the elderly, and their parents and running the house, and so on – although some duties have been reduced or assigned to housekeepers, teachers, and nannies. In addition, women now have additional responsibilities, including sharing the financial planning with their husbands. As these women now have financial resources of their own, their roles in home financial planning have increased, as they must abandon some previous responsibilities (such as performing house tasks and teaching children) at the expense of others (those

are required to generate financial resources). Nonetheless, most women are voluntarily taking on the household's financial responsibilities.

Previously, women were dependent on male family members when they needed to pay for goods or services. In addition, they needed permission to go out. Today, women have more financial and moral independence, which has modified the boundaries of their daily lives, including their responsibilities for their families. Accordingly, women have more financial power to participate in making decisions about the family and more control of the household.

These discussions of logic have elaborated on two central issues in this study: the different calculative and control practices of organisations to support women's empowerment and gender equality, and the changes in women's lives as a result of the efforts of the government and organisations.

8.6 The Interaction Between Institutional Logics
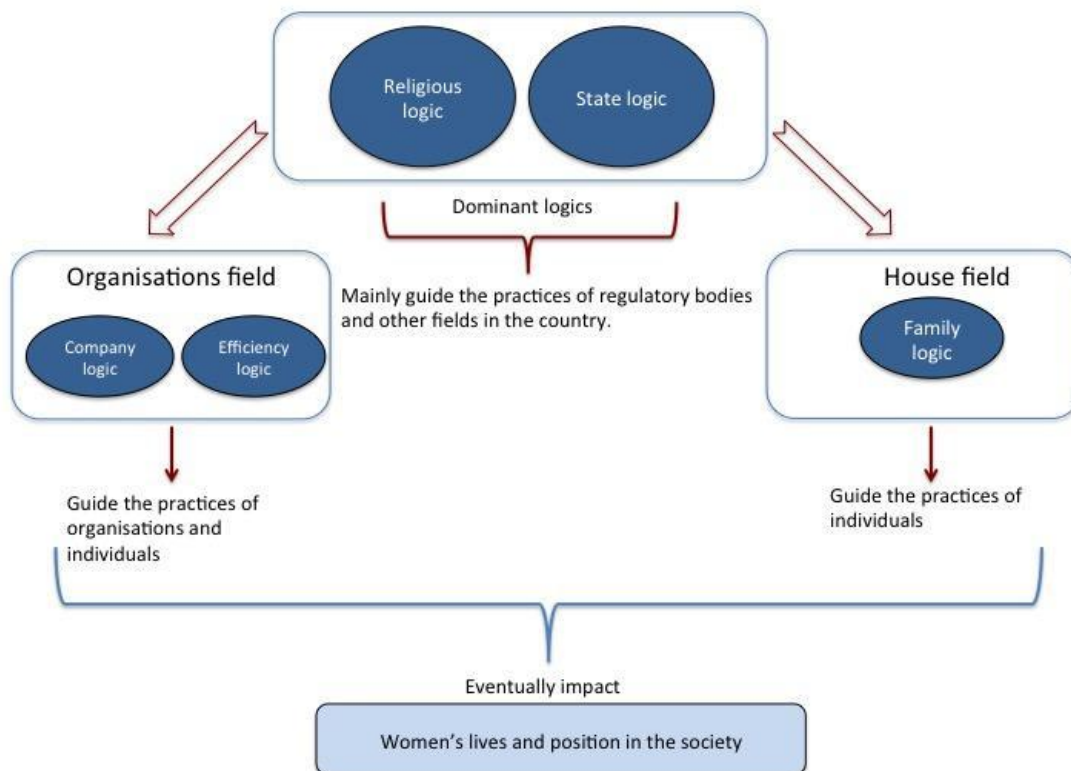
Figure 8.3 The interactions of institutional logic in the construction of the boundaries of women's lives

Figure 8.3 above illustrates how the logics work together to affect women's lives. According to the process depicted in the chart, the government issued Vision 2030 to improve the country in various areas and performed calculative practices to encourage collaboration between agents and actors. The government's efforts and legislation were in accordance with Sharia. Hence, these two forms of logic are symbiotic and together dominate the country. In the next stage, organisations were influenced by the state and by religious logic to engage in calculative and control practices to promote Vision 2030 and women's empowerment, as well as SDG5 on gender equality. Their contributions were guided by company logic and efficiency logic that explain management control

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systems according to their respective access to state assets and how well they can utilise the available resources. In the next stage, family structure and values are driven by religious logic and state logic. Family logic emphasises the importance of family and its role in individuals' lives, affecting their choices, beliefs, and practices.

This shared direction of different logics encourages collaboration between different parts of the country to improve women's lives and promote SDG5 on gender equality. This section explains how these types of logics interact and reinforce one another, rather than the common case of logics that are conflicting that reflect different levels of hybridity (Pache and Santos, 2013a).

This discussion of the interaction between institutional logics in a wide field -that affects individuals inside and outside the workplace- adds to the work of Lander et al. (2013), Lepori and Montauti (2020), and Zilber (2016), who affirm the importance of understanding how individual managers internalise and are influenced by competing forms of logic. This study goes further to include the influence of institutional logic on male colleagues at different levels of organisations (and is not limited to the managers), as seen from the perspective of the women affected by this process.

The wide scope of the impact of institutional logic on male employees and employers is reflected by the variation in their calculative and control practices in their organisations. Thus, institutional logic influences and explains the calculative and control practices (management accounting and control systems), including but not limited to practices such as social and environmental innovation (Pan et al., 2019; Zhou, Gao and Zhao, 2017); CSR (Uduji et al., 2020; Pan et al., 2018); SER evolution (Contrafatto et al., 2019); environmental and social decisions and actions (Delmas, 2002) and reporting (Albu et al., 2021); stakeholders' management practices (Delmas and Toffel, 2004); control practices (Wimalasinghe and Gooneratne, 2019); management accounting and control systems for mediating and choosing between conflicting logic (Järvinen, 2016); budget formality and informality (Kaufman and Covaleski, 2019); investment

recommendations (Ioannou and Serafeim, 2015); practice variations in sustainability reporting (Mahmood and Uddin, 2021); and organisational decisions (Thornton, 2004). All the extant research concerns individual types of management-accounting practices and control systems under the control of specific institutional logic within a narrow field. However, this study combines the calculative and control practices of organisations under the control of different forms of institutional logic, taking a wider scope and going beyond the organisational field.

Thus, it is important to understand the interplay between and outcomes of institutional logic on the organisational and individual levels to determine the level of hybridity and its effect on the process of change. According to the obtained data, there are five forms of institutional logic controlling the behaviour of organisations and individuals regarding women in Saudi Arabia. This is consistent with the argument of Friedland and Alford (1991) that institutions have a central logic through which they control the means and ends of the behaviour of the organisation and its individuals. The findings show that the five forms of institutional logic have different levels of power and have been conflicting and competing with one another since before the issuance of Vision 2030. This is inevitable where there are different forms of institutional logic in the same field, with different interests that cause them to conflict with and contradict one another over time (Contrafatto, Costa, and Pesci, 2019; Mahmood and Uddin, 2021; Siddiqui, Mehjabeen, and Stapleton, 2021). Accordingly, when an organisation applies 'incompatible prescriptions from multiple institutional logics', this leads to institutional complexity (Greenwood et al., 2011: 317).

However, some studies have confirmed that multiple forms of logic can function harmoniously or merge to reach a particular level of hybridity regarding the forms and practices of organisations (Battilana and Dorado, 2010; Dunn and Jones, 2010; Goodrick and Reay, 2011; Pache and Santos, 2013a, 2013b). Thus hybrid (complex) organisations combine forms of institutional logic (Battilana and Dorado, 2010; Pache and Santos, 2013a, 2013b; Van den Brock et al., 2014;

Heinze and Weber, 2016). Reay and Hinings (2009) illustrate that multiple forms of logic functioned harmoniously in the case of the Alberta healthcare field because none of the actors were dominant. Hence, in this case, the researcher's view is that, where there are multiple forms of competing institutional logic, organisations will employ different techniques to deal with the complexities of the environment: for example, decoupling logic (Meyer and Rowan, 1977); compromising logic (Oliver, 1991); and combining logic (Lounsbury and Crumley, 2007; Greenwood et al., 2011). However, the current study focuses on a wide range of fields, including how different forms of institutional logic work together in organisational, individual, and governmental fields to reinforce one another at each level, which is rare in such cases. Thus, it covers several forms of logic in numerous fields that are working to achieve the same goals (i.e., those detailed in the Vision 2030 document). The following discussion provides more details of how these forms of logic function harmoniously to reinforce one another.

In Saudi Arabia before the announcement of Vision 2030, the dominant logic was religious, controlling all aspects of society and the state (Mustafa and Troudi, 2019), while also conflicting with other forms of logic (family, company, and state). Religious logic gained its power with the foundation of the Kingdom of Saudi Arabia in 1932 (Ochsenwald, 1981). Patriarchal interpretations of Islamic sacred texts were dominant (Doumato, 1992), thus society saw women as primarily mothers and wives and disapproved of their engagement in the workplace and their interactions with unrelated men, as explained by many of the participants. Thus, this logic conflicted with other perspectives that advocated for women's empowerment and gender equality.

However, with the implementation of the Vision, the role of religious logic has been reduced and the conservative views corrected, fostering the dominance of the state logic. While the state continues to work under Sharia, it has also limited the control of religious scholars over social aspects of individuals' lives, correcting many beliefs that were based on Islamic view in legitimate stance yet patriarchal view in real meanings. For example, several rules that had limited

women's opportunities to join the workforce did not originate with Islam at the time of Prophet Mohammed (peace be upon him) – such as the dress code, the ban on women driving, and several other patriarchal restrictions. Hence, this step was crucial for improving women's lives in wider society. The state is playing a vital role in ensuring that the values of Islam guide governmental legislation and individual conduct in ways that facilitate the development of the country and women's empowerment, just as Islam was applied in the time of Prophet Mohammed, as confirmed by the Prince Mohammed that: 'We are returning to what we were before - a country of moderate Islam'.

Furthermore, other forms of logic (family, company, efficiency) have fluctuated in their respective dominance over time. The functioning of different institutional logic, with their varying levels of power, is mentioned by many studies in the accounting field (e.g., Purdy and Gray, 2009; Reay and Hinings, 2009, Järvinen, 2016; Lawrence and Suddaby, 2006; Suddaby and Viale, 2011). The working of different forms of logic – such as the influence of religious logic (over social practices) in Saudi society that was later distributed between state and religious logic – shows that the dominance of a particular logic is not constant and rather depends on the pressures providing the power (Jensen et al., 2009). Although this institutional logic constrains actions, it also constitutes a source of agency and change (Friedland and Alford, 1991), as reflected by the changes in individuals' views and conduct after the government's effort to apply proper religious values and rules. This is shown by the increase in social acceptance and families' willingness to support and empower women, which is leading to marked improvements in their lives. The impact also extends further to individuals within organisations (employees and managers), who are now increasingly treating women equally and providing them with the rights, trust, opportunities, and appreciation previously only available to their male counterparts.

These changes to the institutions were actually facilitated by several mechanisms mentioned in the study of Thornton and Ocasio (1999). The relevant mechanism

in this study is the presence of multiple forms of institutional logics. Thornton and Occasion (1999) explain how the presence of multiple forms of logic, with differing levels of power, can break down boundaries in organisations and of individuals and create new ones (ibid), which encourage sectors to work together to achieve the Vision and associated reforms. Although the analysis in this study revealed that the changes under study were primarily driven by the logic of the state, the behaviours of individuals and organisations are actually driven by the presence of multiple forms of logic (company, efficiency, religious, and family). Therefore, this study lends empirical support to recent studies in emerging countries (e.g., Siddique et al., 2021; Mahmood and Uddin, 2021) that explored the presence of multiple forms of institutional logic shaping the practices of sustainability reporting and CSR disclosure. Unlike those studies, however the current investigation focuses on the calculative and control practices (management control systems) of organisations and their social innovations promoting women's empowerment. It found that the current management control systems and the behaviour of individuals are shaped by multiple logics. They are five institutional logics, working together to influence the practices of different social agents and to facilitate the process of changing women's lives.

To elaborate on the mechanism that facilitates institutional change, a discussion of each logic and its contributions to the changes is presented. First, the logic of the state determines the role of the government in issuing legislation to change the status quo and facilitate the achievement of its Vision, particularly regarding women's empowerment. This is the dominant logic, driven by government decisions and actions that wield the most power across the country. The new leadership of Saudi Arabia took over in 2015, and the Vision was issued in the following year, calling for a transformative plan of economic and social reforms that would open up Saudi Arabia to the world. This opened up the horizons of women's empowerment, drawing them into the workforce and improving their position in wider society. Following this change of the logic of the state, other forms of logics were identified as either hindrances or facilitators of the desired

changes. In other words, the different logics changed their functioning to compete or collaborate with one another.

Organisations have also played a significant role in creating change. Company and efficiency logics explain the organisations' management control systems in this regard. These two logics work in line with the logic of the state and provide an impetus for organisational change (Busco, Giovannoni, and Riccaboni, 2017; Contrafatto et al., 2019). Thus, organisations have a positive attitude towards supporting women because these forms of logic are aligned. The government issued its Vision in a very promising and exciting form. As a result, various parties across the country are working together to achieve the Vision, and organisations are keen to become involved with an area that is attracting people's attention. Conversely, a failure to support this promising Vision and its broad range of stakeholders would have a negative impact on firms, threatening their reputations and competitive positions. According to the data, organisations are engaging in various practices to support women's empowerment and engagement in the workplace – such as merging male and female sections to increase women's interaction with their male colleagues and improve their performance and productivity, which then prevent feelings of isolation. Thus, the functioning of the logic of the state and the religious logic have influenced these two logics (company and efficiency logics) to serve the objectives of the Vision.

The fourth logic, that was dominating the others and hindering the development of women's social situation, is religious, based on patriarchal translations of sacred texts (Elamin and Omair, 2010). When the religious scholars were allowed to lead the negotiations regarding social questions, such as the empowerment of women (Al-Rasheed, 2013), people were concerned about any new project calling for women to be freed from their traditional positions as mothers, daughters, and wives. Society as a whole strived to preserve women's honour and reputation (Miller-Rosser, Chapman, and Francis, 2006). However, the government encouraged Islamic scholars to refer to the original evidence in Islam, to provide more accurate and flexible interpretations, consistent with the

development of the modern world. When people saw that the true Islamic rules encouraged education and work for all, regardless of gender, they began to accept the idea of women's empowerment. This is evidenced by the responses of the participants, who shared their experiences of people around them changing their views on this issue. The participants had noticed an increase in social acceptance of working women and an increase in the number of women joining the workforce. This shows how Islam legitimises people's conduct and beliefs.

Fifth is family logic, and this was competing with religious logic to promote a view of the need to protect women's chastity to ensure the family's honour. Family logic is a significant driver of behaviour in families. For example, people were aware that the prophet's wife Khadijah was a famous trader (Khan, 1996), but they did not accept the idea of empowering women in their own society. Some families were thus acting as hindrances to working women in Arab societies (Mostafa, 2005; Jamali, 2009; Al-Lamky, 2007; Omair, 2008). However, according to the majority of the participants, family now plays a significant role in facilitating women's engagement in the workforce. Hence, this logic is now working in line with that of the state and of religion.

This combination of various forms of institutional logic – and their differing levels of dominance – constructed the boundaries that shaped the conventional role of women in society. However, changes in the power and effects of the logic have challenged the status quo, leading to dramatic changes in the country at different levels – in particular, improving women's social position. Hence, the most two powerful forms of logic (state and religious) were working in line with one another even prior to the issuance of Vision 2030, and the reforms applied later have meant the other forms of logic now all are working in the same direction.

Indeed, the government's efforts to empower its population began at an early stage, prior to the issuance of Vision 2030, with the policy of Saudisation that aimed to decrease the unemployment rate amongst Saudi citizens in general. Hence, Vision 2030 marked the second and improved phase of the government's

efforts to empower its population, with a focus on empowering women, as a significant resource, to achieve gender equality.

As a result of the special cultural and demographic situation in Saudi Arabia, the country provides a unique example of interaction between forms of institutional logic that leads to their working together, rather than against each other. This indicates that the different levels of hybridity in various forms of institutional logics have been overcome, mitigating the challenges that occur with high levels of hybridity between different institutional logics in general (Pache and Santos, 2013a). This demonstrates that the collaboration between actors at different levels led to the noted improvements in the country, thus showing the effectiveness of Vision 2030.

8.7 Conclusion

In this chapter, the researcher has discussed the differences between the management control systems of Company A and those of the other 14 companies, regarding their attitudes towards women's empowerment. Company A was engaging in efforts and initiatives to empower women and improve both their working and personal lives, even before the Vision. In contrast, other companies showed less interest in women before the issuance of Vision 2030. However, most have reacted positively to governmental efforts and legislation designed to encourage companies to be part of the Vision. Furthermore, some companies have implemented initiatives that went beyond the standard required. However, some companies have shown less interest than others in achieving the goals of the Vision, and – in an abuse of their authority – some have interpreted the law to reflect their own interests and to escape their obligations.

Amongst the other companies, there were a variety of responses to the Vision.

The researcher finally has provided a discussion regarding a combination of the five forms of institutional logic that, together, have shaped and reshaped the boundaries of women's lives. This allowed the researcher to interpret how

organisations and individuals internalise and are influenced in their behaviour by various forms of logic. The next chapter will conclude this thesis.

Chapter Nine: Conclusion

9.1 Introduction

This chapter summarises the processes of the current research and it outlines a conclusion. The overall aim of this study was to explore the role of Saudi organisations through the calculative and control practices they are using to achieve the goals of the Vision 2030 that are consistent with SDG5 targets. This was done using an institutional logics lens. Hence, this study contributes to existing literature in the field of MCS by providing evidence for the role of calculative and control practices organisations use to contributing to empowering women and improving their status in society, and hence, achieving gender equality (SDG5). Institutional logics illustrated a rationale for the conduct of individuals and organisations relating to how they deal with female empowerment. In this respect, institutional logics provided a framework to look at how the boundaries of women's lives are shaped in society. At the same time, the institutional logics approach helped to explore how boundaries can be broken and re-shaped to facilitate social change in Saudi Arabia.

To address the aims of the study, the researcher formulated three research questions:

- What is the role of Saudi organisations in achieving the goals of Vision 2030 and SDG5 through their calculative and control practices (based on female employees' perspectives)?
- What changes have taken place to the boundaries of women's lives after the implementation of the Saudi Vision 2030?
- As evidenced by their impact on women's lives, what are the drivers of the calculative and control practices of Saudi organisations?

9.2 Summary of the Research Findings

This section provides a summary of the findings in relation to each research question and objective, with the collected data analysed in light of the institutional logics theory framework. The first research question was as follows:

- What is the role of Saudi organisations in achieving the goals of Vision 2030 and SDG5 through their calculative and control practices (based on female employees' perspectives)?

The findings revealed that organisations are showing a growing interest in using calculative and control practices and applying policies to empower women and support them to achieve the goals of Vision 2030 and SDG5. The researcher shed light on how women's lives have changed within the workplace in recent years in Saudi Arabia, as part of the scope of this question. According to the findings, organisations have responded differently to the Government's new reforms. Company A's efforts in this regard predated the announcement of the Vision 2030; they were already showing an interest in, and supporting female employees. Company A was already using calculative practices and taking strategic decisions to invest in its female employees as a significant labour source before the implementation of Vision 2030. Company A revealed a unique internal culture that appreciates female employment, and looks towards promoting female equality with male colleagues. Its practices were already in line with the Vision's goals and SDG5. However, it also showed further progress by introducing extra initiatives and social innovation.

On the other hand, the case of other companies showed four groups of organisations that performed different calculative and control practices to empower women, to a lesser extent than Company A. These companies included state-owned firms that were established after the implementation of the Vision 2030 as the first group, and which used control practices to respond to Government legislation. These firms went beyond the requirements of the Vision 2030 to support women by implementing new initiatives and using innovation.

The second group illustrates the reaction of large private firms. These firms were not using practices to support women before the implementation of Vision 2030, but afterwards decided to respond to the Government's requirements as well as introducing their own schemes to support women voluntarily. Hence, their efforts to support women's empowerment were more than what they were required to do. A third group of companies included small private firms that had not introduced any particular practices to support women before the introduction of Vision 2030, but, later, these firms had responded to the Government's reforms. However, their efforts and practices to support women were limited to basic Government requirements only. A fourth group comprised ordinary state-owned firms that had not shown an interest in supporting women prior to the Vision 2030, nor had they responded to the new reforms and requirements after the Vision 2030 was announced.

Generally, unlike Company A, which adopts a proactive role in supporting women using internal policies, all firms in the other groups who had introduced practices to support women had only done so after the implementation of the Vision 2030. This result can be attributed to a general lack of accountability and legal requirements, which (as it has been previously argued) have caused a significant lag in delivering sustainability initiatives (Raji and Hassan, 2021).

The second research question was as follows:

- What changes have taken place to the boundaries of women's lives after the implementation of the Saudi Vision 2030?

The findings showed that Government efforts (in general) have encouraged organisations to use calculative and control practices that, in aggregation, have re-shaped the boundaries of women's lives in the workplace and in their homes. These efforts have improved the status and roles of women in society. According to the data, the findings show that the traditional roles undertaken by women in the household (acting as child carers, looking after the elderly and parents, and running the house, etc.) have not disappeared. However, in some cases, duties have been reduced or assigned to external hands, such as housekeepers,

teachers, and nannies. In addition, some female responsibilities have simply increased, because women are now encouraged to take on professional roles as well as household tasks, and are sharing their husbands' financial responsibilities. Now that women have new access to financial resources, their financial responsibilities have increased in addition to overseeing household responsibilities. Most of them are voluntarily participating in household financial responsibilities. Previously, women depended on male members of their family for their financial needs, and they needed to get permission from a male guardian to go out. Now, women are able to earn money and are being offered a degree of financial and moral independence, which has worked to modify the boundaries of how they live their daily lives, including managing responsibilities towards families.

Clear evidence of the changes to women's participation in the workforce is seen in the increasing number of women being employed in Saudi Arabia recently. According to the Ministry of Human Resources and Social Development, the Kingdom has witnessed an unprecedented boom in women's participation in the labour market up from 17% (before the launch of the Saudi Vision 2030 in April 2016) to 31.8% (by the end of 2020) which exceeds the goal of the Vision to reach 30%.

The current research concludes that Saudi women have experienced noticeable changes in how they live their everyday lives, caused by a chain of reforms that operate at different levels, starting with the Government, society, and organisations. Company efforts to be part of this vast reform process reflect the role of MCS in changing women's roles in society using calculative and control practices.

The third research question is as follows:

- As evidenced by their impact on women's lives, what are the drivers of the calculative and control practices of Saudi organisations?

Institutional logics is used in the current research to explain the rationale behind the different reactions of firms to the implementation of the Vision 2030. This approach was also used to explain how the boundaries of women's lives have changed as a result of the implementation of the Vision 2030, which incorporates the role of organisations, the Government, religion, and the family. The approach of institutional logics helps to explain the drivers of the current stage of changes. According to the findings, five logics have had an impact on driving the behaviour of individuals and organisations. As previously noted, these logics are: state logic, company logic, efficiency logic, religious logic, and family logic.

The first logic is the logic of the state that illustrates the role of the Government in challenging the status quo. King Salman and his son, Deputy Crown Prince Mohammed bin Salman, have the most influential power in the country based on a monarchy government. This monarchy system grants the government absolute control over all essential posts and aspects of the country. Thus, the government has a significant role to make the reforms effective and spread widely.

It is the dominant logic that affects the reconstruction of social boundaries in the whole country at different levels, and, particularly, in the context of this research, the boundaries of women's lives. The Government's efforts are contributing towards achieving the targets of SDG5 as covered by a review of secondary data in the methodology chapter. In this regard, the Government has issued various legislations and motivations to encourage organisations that operate in both the public and private sectors to empower women. It has further supported women's empowerment by providing several services, programmes, and funds to facilitate women's participation in the workforce, such as Qurrah and Wosol (as noted on page 236). The government has worked hard to promote Vision 2030 and to increase awareness of its importance in different spheres, including in education, in official celebrations, in news media, and through influencers on social media. In addition, it has used inspiring language in official speeches about the Vision 2030.

The calculative practices the Government have impacted the decision-making processes of organisations at different levels, leading firms to use control practices to respond to the requirements or, in some cases, implement their own calculative practices to support women voluntarily. An example of the Government's effort in this regard is to encourage organisations to assign women to managerial positions, as confirmed by many of the research participants, and to engage with programmes such as Nitaqat and Saudization.

Through the Ministry of Human Resources and Social Development, the Government has issued written rules and policies to ensure women's rights inside and outside of the workplace (as addressed by the Unified National Platform, GOV.SA, 2021). An example of rights inside of the workplace is the right to maternity leave and the breastfeeding hour. Moreover, according to the participants, the Government has arranged general inspection visits to ensure that organisations are following the rules and requirements. The Government has institutionalised new means and ends for the behaviour of organisations and individuals in terms of supporting women and empowering them. As a result, employees have experienced an internal and external push towards specific goals that are promised to improve the country (via the Vision 2030), and are being encouraged to engage in this process. Many participants noted an increase in their levels of patriotism, and team spirit, because they have a greater ambition to work together (with male colleagues and family members) to improve the country.

One further significant step is encouraging religious scholars to issue new announcements to correct some of the misunderstood values of Islam, and to reduce the interference of patriarchal culture in the interpretation of Islamic sacred texts. Efforts have been made to encourage people to become more aware of their authentic Islamic culture, which ensures a respectful, decent life for all women.

The results of this research reflect the role of the Government as the most influential stakeholder in issuing public policies for guiding and encouraging an

organisation's environmental and social decisions and actions (Grant, 1997; Grant and Downey, 1996; Steurer, 2010; Delmas and Toffel, 2004; Delmas, 2002). Hence, the results of this study demonstrate the role of the logic of the state in shaping a company's control practices and their internal policies (as reflected in the management control systems used in some of the organisations investigated in this research), regarding the acceptance of women as significant stakeholders in the context of developing countries. Indeed, the Government's role has engendered wide-ranging effects, including in offices, in homes, and in society. For example, it has provided women with more rights, limited the male guardianship system, and has ended the long-lasting ban on women driving. Accordingly, the government is allowing women rights that will make them capable and eligible to enter the labour market, and enjoy privileges that men already have, to improve the country. In this respect, the Government has a central role to play in changing the role of women in society, particularly in the labour market, as a starting point.

The second and third logics are company logic and efficiency logic, which were employed in this study to characterise the behaviour of organisations as a response to the Vision 2030. Company logic explains the idea of resource acquisition available for state-owned enterprises, and efficiency logic explains the level of effectiveness of utilising resources in firms under state ownership (Pan et al., 2019). These two concepts were used to understand the behaviour (at different levels) of state-owned organisations, including private firms, that are the extreme case of a low level of state ownership. In this regard, the Government has taken three crucial steps to encourage both sectors to involve themselves in the pursuit of the Vision 2030. It has encouraged state owned enterprises to work together to achieve the Vision; it has created new state owned enterprises; and it has allowed more involvement by the private sector in the Kingdom's GDP, by means of the privatisation policy (see Figure 4.3). This situation is unique to the case of Saudi Arabia; now private firms can practice the acquisition of certain government assets, as well as receiving support from the Government for such

enterprises, to achieve the goals of the new Vision 2030, as exemplified in schemes such as the Nitaqat programme and privatisation.

In general, state ownership can produce a negative output (Inoue et al., 2013; Kroll and Kou, 2019; Goldeng et al., 2008) especially in relation to social innovation. These firms are often characterised by high levels of resource acquisition (company logic) and low levels of effective resource utilisation (efficiency logic). In contrast, private firms can avoid an imbalance between the two logics by developing strong internal capabilities and applying strict monitoring practices to improve resource utilisation (Pan et al., 2019). This helps to ensure that firms are operating efficiently (Eisenhardt, 1989). This case of private firms have, typically, been characterised by higher levels of efficiency logic, but low levels of resource acquisition (company logic), which has worked to limit social innovation. The scarcity of private firm resource acquisition may limit social/environmental innovation of certain types that could add value to these firms. However, in the case of Saudi Arabia, the Vision 2030 reforms helped to reduce the imbalances that have occurred in state-owned enterprises; the Government recently introduced mechanisms to ensure the integrity and transparency of organisations, and to reduce corruption, for example by creating the National Anti-Corruption Commission. Furthermore, to counter the low levels of resource acquisition that characterise private firms in Saudi Arabia, the Government has allowed private firms to acquire state-owned assets and services, so as to spread the benefits of resource acquisition, and, thus, has allowed these firms to become more involved in social innovation, especially regarding women.

The findings of this current research have revealed the different responses of different organisations to the Vision 2030, in relation to both company logic and efficiency logic. Organisations are now more interested in supporting women's empowerment, and Saudi organisations are joining the Government in contributing to efforts to support women in their home and work lives. When organisations introduce practices to empower women, such as equal and fair

treatment, well-being programmes, and assigning them to managerial positions, organisations eventually benefit from such practices, and this results in improvements in financial performance (see Saqib et al., 2016; Alsallom, 2015; Duflo, 2012), and economic growth (see Kapstein, 1999; Putnam and Goss, 2002; Zak and Knack, 2001), and in their decision-making processes (see Zukis, 2020).

The fourth logic that the current research looked at is religious logic to explain how people's belief in Islam and its related practices might facilitate processes of the change in the country. In its true meaning, Islam supports women's education and work, and it promotes rights and principles that guarantee a decent life for women (Al-Rasheed, 2013). In Saudi Arbia, Islam is the bases that people rely on to obtain legitimacy regarding their conduct and beliefs (Mustafa and Troudi, 2019; Ochsenwald, 1981). However, it could be argued that patriarchal control systems were inherited from a pre-Islamic culture, in which women had few rights (Omair, 2011; Aljuwaisri, 2015). However, Islam came to correct misleading and unjust concepts regarding a woman's position in society, and is suitable for all places and times (Patoari, 2019). In this respect, the Government is working to guide people back towards Islamic ideas that promote a respectful and decent life for all women. It is a matter of importance here to mention the interference of pre-Islamic culture, especially in the Saudi context, which led to conservative interpretations of Islamic teachings (Elamin and Omair, 2010). This interference has posed the main obstacle to women in participating in the workforce on a wider scale, and from enjoying their full rights.

After the introduction of the Vision 2030, which aims to improve the country in different aspects, the Saudi Government implemented reforms to counter-act factors that might hinder the improvement process (as previously covered). One of these efforts was to enhance the religious scholars to issue announcements regarding different issues that are more suitable to the current situation and are in line with the Islamic teachings. This was an important step because it worked to increase society's acceptance of the new role of women in society. Hence, individuals in general, and those running organisations, regardless of their

positions, became more willing to support women, and this new support was reflected in the responses offered by the research participants.

Fifth logic is family logic that focuses on the role of the family in Saudi Arabia in supporting the change. According to the data obtained, some families previously worked to hinder female empowerment, but this situation has improved after the wide-ranging reforms of the Vision 2030. To explain this more, most families in Saudi Arabia have inherited a patriarchal system, which perceives a woman as a mother and wife (Al-Rasheed, 2002). Accordingly, this has led men to feel a duty to overprotect their female relatives, so as to preserve family honour (Sian et al., 2020). This has created different challenges for women, such as the need to obtain permission from a male guardian to work, marry, enrol at university, travel, and to adopt strict rules regarding what women can wear and what they do in their daily activities (Deif, 2008; Jerichow, 1998; Mackey, 2002). Before the recent reforms, women needed to be accompanied by a male companion when moving from place to place, and they were not allowed to drive. The influence of traditional family values has worked to institutionalise individuals' attitudes. This has caused some difficulties for female employees when dealing with men inside of and outside of the workplace. Furthermore, some families were stricter than others in their application of traditional values and differed in their willingness to support the empowerment of their female relatives. This is because Saudi culture has traditionally focussed on preserving family honour and reputation. Islam calls for treating women kindly, and encourages their education and work, and promoting this message is one of the main goals of the Vision 2030. The variation in the families' adherence to this conservative culture led to differences in their respective willingness to support women's empowerment. While some families failed to support their female members' work, others acted as great facilitators.

After wide-ranging reforms were introduced by the Government to promote women's empowerment, levels of awareness about women's rights increased. This included the awareness of the importance of female participation in the

workforce, and accordingly, most families become more financially and emotionally supportive of their female family members. The Saudi family plays a significant role in the success of their female members, and the Vision 2030 has opened up the boundaries of the traditional role of women as mothers, wives, and daughters inside of the household, and they can now become capable and professional women.

The aggregation of individual attitudes (those who are influenced by the same common logics) works to construct social boundaries in relation to the treatment of women. More importantly, individuals and individual managers at work are impacted by field-level logics (wide-ranging logics that operate in society) and by organisational level logics (logics operating inside of organisations), and in their individual logics influence and are influenced by various other logics (Lander et al., 2013; Lepori and Montauti, 2020; Zilber, 2016). This situation works to create a unique institutional logics functioning in the context of Saudi Arabia within which these logics can reinforce each other, reflecting an avoidance of hybridity.

The findings of this current study are unlike the findings of other studies that show conflict and contradiction between multiple logics that exist in the same field (e.g. Contrafatto et al., 2019; Mahmood and Uddin, 2021; Siddiqui et al., 2021). A low level of hybridity between these logics can mitigate challenges that occur due to high levels of hybridity, as outlined by Pache and Santos (2013a). This fact can demonstrate the rapid noticeable improvements in the whole country responding to the Vision. The behaviour of institutional logics in the case of Saudi Arabia has facilitated collaborative responses from different agents, including individuals, state-owned and private sector organisations, and society, which have, on the whole, matched Government efforts that are in line with SDG5 targets. This collaboration between different agents is noted as a requirement for achieving SDG targets by Bebbington and Unerman (2018). The Saudi Government focussed on using inspiring language via different channels, and made perceptible efforts to lay the groundwork for the Vision 2030, which encouraged collaboration from different elements in the country.

Overall, the current study provides evidence of the additional role played by calculative practices and the "performativity power of accounting" (Jeacle and Miller, 2016: p. 3) that can be deployed within the cultural field and can act as a mediator between the variety of actors and agencies involved, which consequently boosts the promotion of popular perceptions laid out by a government (Rentschler et al., 2021). This work facilitates the shaping and construction of social and cultural trends (Jeacle and Miller, 2016: p. 3). This also supports the argument made by Hopwood (1983) that accounting has the ability to affect the cultural aspects of nations.

The findings of this research demonstrate that, in the context of non-Western countries, Saudi Arabia has made significant changes in regard to gender equality. Its experience thus provides a useful lesson to other countries, including some Islamic countries.

9.3 Research Contribution

This study contributes to MCS literature by exploring the role of Saudi organisations across different sectors, through their calculative and control practices, in achieving the Saudi Vision goals that are consistent with the targets of SDG5 (that is, the achievement of gender equality). The main contributions of the current study are described below.

First, at the level of **theory contribution**, this study has used institutional logics as a theoretical framework to interpret the current changes taking place in Saudi society from the perspective of Saudi female employees who are most affected by the implementation of the Vision 2030. Specifically, these logics helped the researcher to illustrate how the norms and values that shape women's lives have changed. The unique cultural and demographic circumstances in Saudi Arabia reveal a distinctive interaction between the institutional logics that shape women's lives, leading them to work together. This is promoted by the combined logic of the state (which is the dominant logic) and by religious logic (which has

an equally important bearing on the logic of the state) which work to institutionalise values, and which are deemed suitable for any new circumstances arising that calls for the guidance and legitimisation of individual conduct. These two logics work together with other logics that affect the lives of women and the conduct of individuals (family logic), and the conduct of organisations (company logic and efficiency logic). In this respect, this study reveals that institutional logics work to reinforce each other in the context of Saudi Arabia under the area of this research. This result is unlike the results found in other studies which show conflicting and contradicting logics that exist in the same field, and which reflect different levels of hybridity (e.g. Contrafatto et al., 2019; Mahmood and Uddin, 2021; Siddiqui et al., 2021). Therefore, the situation in Saudi Arabia provides evidence that, theoretically, it is possible that the behaviour of logics can overcome the hybridity of a combination of institutional logics, to reinforce each other, rather than working against each other. These logics are working across several fields that can work to achieve the same goals (in this case those as are stated within the Vision 2030 document). This situation has led to noticeable improvements in the country.

Second, from an **empirical contribution** level, this study compared the policies and treatment of female employees in a proactive company (Company A) to the behaviour of other companies after the implementation of the Saudi Vision 2030. This approach helped the researcher provide an analysis of the variety of calculative and control practices used by different organisations, and to create a scale of the best practices used by organisations to empower and improve the status of women as a significant labour source. These practices can guide other organisations to instil real and positive changes within their organisations.

The research goals were partly achieved by interviewing women to obtain their perspectives as a series of counter-accounts. This worked as a social audit of organisational implementation for meeting the expectations of the Saudi Government for their Vision 2030 and SDG5. Most research that studies the behaviour of organisations uses the voice of managers, or their reports and

reporting practices (see Pan et al., 2019; Zhou et al., 2017; Kaufman and Covaleski, 2019; Atkins et al., 2015; Albu et al., 2021; Mahmood and Uddin, 2021; Safari et al., 2020; Siddiqui et al. 2021; and Contrafatto et al., 2019). These studies provide perspectives based on annual reports, sustainability reports, CSR disclosure, environmental reporting, and financial corporate reporting, whereas the current study provides perspectives that engage more with MCS. Hence, the current study looked at changes happening within organisations to reflect a management accounting perspective. In other words, the research looked to reflect the actual operations of businesses rather than just their reporting practices. This focus on female employees as significant beneficiaries of Vision 2030, and comparing their responses to the reported policies and practices of firms, works to enhance the validity and reliability of the data.

The strength of the social audits was based on the researcher's reflexivity, which helped the researcher fulfil the purpose of this research. This was helped by the researcher being a Saudi woman who has been exposed to similar circumstances to the participants, and has been brought up in the same environment. This helped the researcher, particularly, in two ways. Firstly, it allowed her to speak to and collect the experiences of Saudi women, especially those who work at a high level; these women usually prefer to keep their own life issues private, and they require some degree of trust in an interviewer to be willing to participate (Atkinson and Flint, 2001). Secondly, it assisted the researcher in understanding and interpreting the participants' responses, because the researcher had likely experienced similar issues.

Once an organisation performs calculative and control practices (as part of MCS) to respond to external pressures (for example, the Vision 2030) they are reforming their boundaries, and in doing so, these firms impact the lives of women as stakeholders, which eventually promotes a modification to the boundaries that shape women's lives. By tracking this process, the role of management accounting in women's lives becomes clearer. The current research extends existing studies about the use of management accounting for sustainable

development, by focussing on the impact of applying SDG5 targets at an organisational level.

Based on the female participants' responses (women who work in various sectors and at different levels) the researcher was able to explain how certain practices contributed to female empowerment, and improvements to their position in society on a wider scale. Thus, this study sought to explain the progress and the impact of implementing calculative and control practices to empower women, and providing them with skills, training and support at an organisational level.

The above outlined improvements have contributed to restructuring the boundaries that shape women's lives. This study has contributed to an understanding of the process of boundary making and breaking in women's lives, in terms of the influence of the calculative and control practices used by organisations for responding to the Vision 2030 goals, and SDG5 targets. The current study answers the call of Bebbington and Unerman (2018) for further research to explore and enable the role of management accounting in the pursuit of SDGs.

Third, by conducting a social audit of the implementation of the Vision 2030 within Saudi organisations from the perspective of female employees, and using secondary data as a benchmark for comparison (including company disclosure, official websites and statistics), this study has contributed to **policy and practice** by providing insights into the decisions of policy makers and the effectiveness of their policies and legislations. The findings show the different responses of organisations; the efforts of some organisations predated the Vision 2030, whilst other organisations showed an insufficient response to Saudi Governmental reforms for empowering women. Other firms have just been operating in accordance with basic requirements, without making attempts to go beyond these requirements or show innovation.

This research provides insights for policymakers who are seeking to understand how their policies have been implemented in practice. This feedback could

enable policymakers to make the necessary improvements to policy implementation, in addition to strengthening the accountability mechanisms for any organisation that tries to avoid meeting the requirements. Interviewing women and obtaining their perspectives reveals the effectiveness of their organisations' calculative and control practices as a response to Saudi Government reforms. In addition, the results can help the Saudi Government to make decisions and develop regulations to enhance the demand for assurance relating to companies' sustainability activities (Hassan et al., 2020). This might eventually encourage companies to increase their commitment to sustainability (Cohen and Simnett, 2015), and to increase their accountability towards stakeholders.

9.4 Limitations and Areas for Future Research

Although the study focussed on a wide-ranging choice of organisations, the limited number of organisations chosen might not reflect differences that might show up upon deeper investigation between the private and public sectors in attitudes towards empowering women.

In addition, this research focused on Saudi female employees and how their lives have been affected by their organisations' calculative and control practices. However, there might also be non-Saudi female employees who have been affected by the changes in the country. Unfortunately, the limited time and resources available to the researcher meant it was not possible to investigate this population. Nonetheless, this limitation can be an aria of future research.

This research is one of the first studies to consider the impact of the behaviour of organisations in achieving female empowerment and gender equality as goals of the Saudi Vision 2030 and the UN's SDG5. This study reflects the beginning stages of change, in that some organisations remain unready to make a significant contribution to supporting the goals of the Vision 2030, either because: they fear change or competition on an individual level (AlMunajjed,

2010) and/or on an organisational level (Solomon and Lewis, 2002); or because they seek to attempt to escape legal requirements. Further research might reflect the extent of commitment and corresponding initiatives. Eventually, the improved calculative and control practices could ultimately play a more effective role in achieving SDG5, and other countries who is still suffering a lack of gender equality can benefit from applying the same mechanisms.

The use of institutional logics as a theoretical framework was beneficial here, with Saudi being in the first stage of its work towards achieving the Vision. It helped the researcher to investigate the institutions inside and outside of the workplace that had shaped the boundaries of women's lives as a result of the issuance of Vision 2030. However, other theories of greenwashing and window dressing could help future researchers to identify whether the organisations' calculative and control practices were real or only implemented to satisfy governmental bodies and certain stakeholders. However, the addition of those theories to the current work could have threatened the richness of the current data, which rely solely on institutional logics.

The researcher completed her data collection process between 2018 and 2019, after which global issues occurred that might have worked to hinder the goals of the Vision 2030, including the global COVID-19 pandemic which affected the whole world. This opens up questions for further research to study the impact of the pandemic on the progress of achieving the goals of the Vision 2030 and the SDGs.

For future research recommendations, this study also focussed on the Saudi context, because of the availability of Saudi data access to the researcher. However, there is room for further research to include other Arab Gulf countries (GCC countries) which have introduced their own development plans and Visions (Havidt, 2019). Moreover, because of time and funding constraints, this study has mainly focussed on the organisation's role in applying SDG5, and the related goals of the Saudi Vision 2030, but future research could include environmental aspects, such as applying SDG6, SDG7, SDG13, SDG14 and SDG15.

This study has adopted a qualitative approach to provide a comprehension of how women's lives have changed in Saudi Arabia, of the drivers of change in women's lives, and how organisations have changed their behaviour. Future research might look towards using different methods to further explore the researcher's argument, and to study the impact of particular elements of an organisation's willingness to be part of achieving sustainable development goals; this might include firm size, state ownership, and levels of competition.

Despite these limitations, the researcher has made considerable efforts to provide useful insights into how women's lives are improving in Saudi society via the use of the calculative and control practices adopted by Saudi companies to empower women according to the goals of the Vision 2030 and SDG5.

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Appendix

Appendix 1: Summary of the Social Environmental Reporting by the Top 10 Saudi Companies "Annual Reports/Sustainability Reports"

Top 10 companie	Sector	Environmental information	Social information
1- Saudi Basic Industries Corporation SABIC	Energy – fossil fuels (sustainability report)	* Capital investments to reduce footprint: Of 11 assets in total, seven have already applied High Selectivity Catalyst (HSC), with the last affiliate implementing HSC in Q2-2017; the remaining four assets have ongoing projects in initial stages * By-product and CO_2 utilization: Modifications enabled the CO_2 utilization plant to reach full capacity once a new source of CO_2 becomes available in 2020 * KEY METRICS AND TRENDS: GREENHOUSE-GAS INTENSITY REDUCTION 9.3%	* Transforming Human Resources to be business-centric and strategic: Launched the new HR model; established strategic workforce planning platform * Implement global Corporate Social Responsibility strategy: Progressed on tracking system for volunteer hours * Human rights; socio-economic valuation: Continued on social valuation efforts; completed SDG priority-mapping * Completedsystemic improvements to our Customer Declaration Portal in response to a record 12,669 customer product-safety inquiries. PERFORMANCE METRICS: WORKFORCE: 65% MEA 15% EUROPE, 9% ASIA, 11% AMERICAS SABIC SCHOLARSHIP PROGRAM PARTICIPANTS: 763 MORE THAN: 300 SABIC

		ENERGY INTENSITY REDUCTION 7.6% WATER INTENSITY REDUCTION 8.8% MATERIAL LOSS INTENSITY REDUCTION 35.2% FLARING REDUCTION 43%* TOTAL CO2 UTILIZATION (MILLION METRIC TONS) 3.5m t* EHSS RATE 21% Decrease RECORDABLE INCIDENT RATE 14% Decrease	EMPLOYEES ON GLOBAL ASSIGNMENTS IN 27 COUNTRIES EMPLOYEES: 34,000+ TRAINING PROGRAM PARTICIPANTS: 24,900+ PARTICIPANTS FOR LEADERSHIP TRAINING: 2,200+ LEARNING-AND-DEVELOPMENT PROGRAMS: 3,000+ PERCENTAGE OF WOMEN IN THE WORKFORCE: 7.2 COMMUNITY GIVING IN 2017(US$): 57.5m TOTAL GIVING OVER PAST 16 YEARS (US$): 850m + * We have developed a number of programs as a way of giving back to our communities and reflecting our values through education, including the SABIC Summer Innovation Program, which began its third year in 2017. The three-week program, which this year embraced the slogan "Our children are the future of our country," is held for the sons and daughters of SABIC and affiliate employees. Integrate sustainability into corporate programs : Educated internally on the business value of Sustainable Development Goals (SDGs); Embedded socio-economic valuation results into Saudi Local Content program Offering programs with

			discounts for its employees families to teach women how to drive
2- Saudi Telecom Company STC	Telecommunications services (annual report- CSR arabic)	Non	- women's empowerment - youth empowerment - technology empowerment - social investment : build 22 health centres costing 100 million riyals , serve pilgrims, and lots of other social initiatives
3- Al Rajhi Banking & Investment Corporation	Banking and investment services (Annual report- CSR)	Non	The Bank initiated 101 social responsibility programs in 21 cities. These programs were carried out by 1634 employees (1269 males, 365 females) who covered 5753 hours of work, while the total payments for social responsibility programs and volunteer work amounted to SR 15,121,040. The bank was keen to diversify those who benefited from these programs such as the disabled, the orphans, the unfortunate, and those with special needs. In addition to supporting anti-smoking programs and raising financial awareness in secondary schools in Riyadh. The Bank was also keen to be present and participate in international days to raise awareness and spread knowledge within the community
4- National Commercial Bank NCB	Banking and investment services	NCB launched the "No for Printing Receipt" initiative to encourage ATM users to	Many social programs for: -Women's empowerment . -Youth empowerment.

	(annual report- CSR Arabic)	contribute to charitable work on the one hand, and to preserve the environment by limiting and reducing consumption Paper on the other hand. The bank donated $ 1 million of this initiative to the Association of Disabled Children.	-Children empowerment: Al -Ahli Orphan Care Program. - The Bank participated in supporting many initiatives that have a direct impact on the community at a total value of SR 49.1 million during 2017
5- Saudi Electricity Company	Utilities (Annual report)	-Increase the investment in solar energy (Green Duba, Wa'ad Alshamal, Aflaj) -Annually save two hundred million barrels of equivalent fuel by 2030. -The company has started the development of independent production projects by renewable energy and these are in line with the direction of the Kingdom to provide fuel for electricity generation. - SEC is committed to achieving its goals while complying with all environmental laws and regulations required to reduce pollution, protect the environment and support public health. With careful management, SEC can support sustainable development without disrupting the	Implementing various programs and events, lectures, graduation ceremonies, and honorary and private parties; promoting social communication with employees and their families through the implementation of an internal communication plan; organizing sports, cultural and social activities at the company's clubs; and providing training opportunities for the employees' children to learn the English language and computer skills in agreement with specialized training institutes, and offer them many different sports activities.

		company's commitment to providing its customers with their energy needs.	
		- This plan includes solutions that improve compatibility in an urgent manner, such as raising awareness among all stakeholders to the updated environmental standards.	
		- Some examples include the Dry Low NOx (DLN) combustion system, which reduces emissions of nitrogen oxide by up to 60%; the Electrostatic Precipitators in units operated by heavy fuel to reduce emissions of suspended residues by up to 99%; using Flue Gas Desulphurization (Seawater FGD) technology to reduce emission of the air-contaminating sulphuric oxide gas by up to 90%, without any liquid or solid waste; treating wastewater from boilers; separating fuel residue from the water tanks prior to sending it to the evaporation ponds; and controlling the degree of cooling water drained into the	

		sea, within the allowed limits.	
		-It generated more clean electric power through the combined-cycle method. In 2016, it produced 24.6% of its total power through the combined-cycle method compared to 8.3% in 2010. The combined-cycle method uses the exhaust pipes	
		of the generating units as thermal sources for the boilers instead of burning fuel. The simple-cycle use decreased from 50% in 2010 to 34.1% in 2016.	
		- Presently, the power plants reuse treated sanitary water in order to increase green areas. The 10th and 12th generating stations also use treated sanitary water instead of non-renewable groundwater in the production of electricity. The company has started also electric power rationing in all its administrative locations and has saved 70% of energy consumption in its offices in the central region by replacing	

		regular bulbs with LED bulbs.	
6- Jabal Omar Development Co

(Annual report-Arabic) | Real estate | Non | Non |
| 7- Saudi Arabian Mining Co

(Annual report) | Mineral resources | We have identified a number of initiatives under our sustainability strategy, each with clear objectives and investment criteria. These initiatives are broadly categorized under seven of the 17 United Nations Sustainable Development Goals (SDGs), and will together make up a cohesive Ma'aden sustainability program.

- Focus on EHSS

We give our highest priority to Ma'aden's goal of zero harm to our people, the community and the environment. We continue to improve and strengthen our safety programs and conduct regular audits of our EHSS performance. We are fully aligned with the 51 high priority corporate EHSS standards, whilst still maintaining stronger standards for the unique challenges | Along with a higher contribution to the GDP and creation of thousands of new jobs, Saudi Vision 2030 also envisages growing the GDP share of small and medium enterprises (SMEs) from 20 percent to 35 percent.

-Under our EHS2 initiative, Ma'aden is transforming from a purely performance-based system to a performance and culture-based practice that focuses on human behavior, training and performance.

-In 2016, the cumulative investment in Ma'aden's community initiatives in our mining regions was SAR27.96 million more than a 300 percent increase compared with the SAR8.53 million spent in 2015. The investments were spread across 24 initiatives. |

		posed by exploration activities.	
		These challenges include EHSS procedures that are specific to Exploration's operational require-ments in remote desert locations. Our safety initiatives include real-time satellite tracking of all field vehicles to allow rapid emergency response if needed.	
		We continue to make the utmost effort to reduce our environmental footprint at exploration sites. Our exploration techniques have a low impact on the environment. Where drilling is required for testing, the drill sites are backfilled, rehabilitated and drill holes are capped as standard practice. We conduct regular audits to confirm and maintain our full compliance with rigorous environmental standards.	
		-Develop sustainability practices: Achieve net positive handprints vs footprints and attain	

		ICMM membership. -Embed circular economy concept in all new businesses -Adopt GRI - G4 guidelines. -Establish cost/impact mechanism. - Embed EHSS culture. - Influence mining regulations -Manage footprint: 3 percent reduction in footprint -Roll-out safety, security and fire systems technology: Introduce best-in-class technologies with emphasis on zero harm. - Integrate emergency response: Integrated in all sites and achieve ISO 22320 certification. -Mature social engagement: Level 4 assured by community. -Establish fund and publish audited report annually. -Integrate within the local ecosystems (internally and	

		externally).	
		-Develop local purchasing, supply chain, and businesses.	
		- Increase asset utilization by 3-5 percent through reliability program.	
		-Optimize raw materials: Exceed theoretical specific consumption.	
8- Almarai Co	Food and beverage (Annual report)	Our sustainability framework: 1. Promote responsible consumption 2. Ensure ethical and sustainable sourcing 3. Prioritise quality and safety 4. Reduce natural resource use and waste: We have initiated solar energy projects capable of producing 17.0 MW of power for our manufacturing and distribution sites. Another project seeks to remove the equivalent of 25.0 million kilowatt-hours from our electricity consumption annually through a Company-wide LED* programme. In an initial Almarai site test, we have already	

		reduced consumption of energy for lighting by over 52%. We are also expecting to cut energy input by some 10% at Central Production Plant (CPP3) in Al Kharj. This is our new and technologically advanced dairy manufacturing facility which incorporates innovative processing techniques.	
		A waste-water project in an Almarai distribution centre has achieved a 50% reduction in sanitary water tanker deliveries and a 30% reduction in sewage tanker dispatches.	
		We have secured many benefits from re-designing plastic bottles. In one such re-design allowing bottles to be made with less plastic, we cut the amount of plastic used in manufacturing by 174.0 tons. A revised shape for our family-serve juice bottle allowed us to add 50% more bottles to crates, which resulted in 3,900 fewer truck movements.	
		5. Nurture and reward colleagues	

		6. Generate significant economic value	
9- Samba Financial Group	Banking and investment services (last annual report is in 2007!)	non	non
10- Saudi British Bank	Banking and investment services	Non	Non

Appendix 2: Consent Form

[The role of Saudi companies in achieving Saudi Vision 2030 and the SDGs through their CSR practices with women: a case study of a Saudi company]

Consent Form

Please tick the appropriate boxes	Yes	No
Taking Part in the Project		
I have read and understood the project information sheet dated / /2019 or the project has been fully explained to me. (If you will answer No to this question please do not proceed with this consent form until you are fully aware of what your participation in the project will mean.)	☐	☐
I have been given the opportunity to ask questions about the project.	☐	☐
I agree to take part in the project. I understand that taking part in the project will include: Being interviewed and talking about the experience after applying Saudi vision 2030 and how it changes women's lives.		
I agree to be "audio recorded"	☐	☐
I understand that my taking part is voluntary and that I can withdraw from the study at any time/before [01/06/2019]; I do not have to give any reasons for why I no longer want to take part and there will be no adverse consequences if I choose to withdraw.	☐	☐
How my information will be used during and after the project		
I understand my personal details such as name, phone number, address and email address etc. will not be revealed to people outside the project.	☐	☐
I understand and agree that my words may be quoted in publications, reports, web pages, and other research outputs. I understand that I will not be named in these outputs unless I specifically request this.	☐	☐
I understand and agree that other authorised researchers will have access to this data only if they agree to preserve the confidentiality of the information as requested in this form.	☐	☐

I understand and agree that other authorised researchers may use my data in publications, reports, web pages, and other research outputs, only if they agree to preserve the confidentiality of the information as requested in this form.	☐	☐
I give permission for the [audio recorded interview] that I provide to be deposited in [The University of Sheffield] so it can be used for future research and learning	☐	☐
So that the information you provide can be used legally by the researchers		
I agree to assign the copyright I hold in any materials generated as part of this project to The University of Sheffield.	☐	☐

Name of participant [printed]   Signature   Date

Name of Researcher [printed]   Signature   Date

Project contact details for further information:

Appendix 3: Information Sheet

Participant Information Sheet

1. Research Project Title

The role of Saudi companies in achieving Saudi Vision 2030 and the Sustainable Development Goals (SDGs) through their corporate social responsibility (CSR) practices with women: a case study of a Saudi company

2. Invitation paragraph

You are being invited to take part in this research project. Before you decide to do so, it is important you understand why the research is being done and what it will involve. Please take time to read the following information carefully and discuss it with others if you wish. Ask us if there is anything that is not clear or if you would like more information. Take time to decide whether or not you wish to take part. Thank you for reading this.

3. What is the project's purpose?

This research project aims to explore the impact of the Saudi vision goals on women's lives through the practices of corporate social responsibility by Saudi companies. It will focus on the goals that concentrate on improving women's positions in the society which are actually in line with the Sustainable Development goals. This will contribute in achieving the goals of Saudi vision 2030 and the sustainable development goals through providing insight to policy makers based on a social audit to see how effective their policies are, and make improvement if necessary.

4. Why have I been chosen?

You have been chosen because of being a Saudi working women who receives the

kind of services that Saudi companies provide as part of corporate social responsibility in attempt to achieve the Saudi vision 2030.

5. Do I have to take part?

It is up to you to decide whether or not to take part. If you do decide to take part you will be able to keep a copy of this information sheet and you should indicate your agreement to the consent form. You can still withdraw at any time without any negative consequences. You do not have to give a reason.

Please note that once data have been anonymised and included within a larger dataset, the data cannot be removed from the study beyond this point.

6. What will happen to me if I take part? What do I have to do?

You will be asked to share your experience after the implementation of Saudi vision 2030 (how it affects your life?), and to share the kind of services you receive from the companies' social responsibility. This may take between 30 to 45 min no longer than one hour.

There are no other commitments or lifestyle restrictions associated with participating.

7. What are the possible disadvantages and risks of taking part?

Participating in the research is not anticipated to cause you any disadvantages or discomfort. The potential physical and/or psychological harm or distress will be the same as any experienced in everyday life.

8. What are the possible benefits of taking part?

Whilst there are no immediate benefits for those people participating in the project, it is hoped that this work will have a beneficial impact on how Saudi companies achieve the Saudi vision and improve the women's situation in society

through their corporate social responsibility reports. Results will be shared with participants in order to inform their professional work.

9.Will my taking part in this project be kept confidential?

All the information that we collect about you during the course of the research will be kept strictly confidential and will only be accessible to members of the research team. You will not be able to be identified in any reports or publications unless you have given your explicit consent for this. If you agree to us sharing the information you provide with other researchers (e.g. by making it available in a data archive) then your personal details will not be included unless you explicitly request this.

10. What is the legal basis for processing my personal data?

According to General Data Protection Regulation (GDPR), in order to collect and use your personal information as part of this research project, we must have a basis in law to do so. The basis that we are using is that the research is 'a task in the public interest'. Personal data (i.e. name and address) are collected for the purpose of contacting individuals to arrange for an interview to take place, and sharing findings with them, once the study is complete. You can find more in General Data Protection Regulation (GDPR) in this link:

11. What will happen to the data collected, and the results of the research project?

According to General Data Protection Regulation (GDPR), data will be processed by staff employed by the University of Sheffield. Personal data provided by research participants, consented to the study, will be retained to enable the research team to share findings with participants at the end of the study. Personal data will be destroyed after this point. Any data shared during a

research interview will be anonymised during the transcribing of the interview. Anonymised data will be stored for 10 years after the study is complete.

12. Who is organising and funding the research?

The University of Sheffield will be organising the research.

13. Who is the Data Controller?

The University of Sheffield will act as the Data Controller for this study. This means that the University is responsible for looking after your information and using it properly.

14. Who has ethically reviewed the project?

This project has been ethically approved via the University of Sheffield's Ethics Review Procedure, as administered by Business school department' (every academic department either administers the University's Ethics Review Procedure itself, internally within the department, or accesses the University's Ethics Review Procedure via a cognate, partner department.

15. What if something goes wrong and I wish to complain about the research?

If you have any complaints about the project in the first instance you can contact any member of the research team. If you feel your complaint has not been handled to your satisfaction you can contact the University of Sheffield's Registrar and Secretary to take your complaint further (see below) https://www.sheffield.ac.uk/govern/data-protection/privacy/general.

16.Will I be recorded, and how will the recorded media be used?

You will be audio recorded in order for the researcher to transcript the conversation then the audio will be destroyed. This will be after a separate permission being gained from you.

17. Contact for further information

1/ My first supervisor:

 Professor Jill Atkins

Chair in Financial Management

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Email: j.f.atkins@sheffield.ac.uk

2/ My second supervisor:

Dr Sanjay V. Lanka

Lecturer in Financial Management

Phone: +44 (0)114 222 0980

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3/ Mandy Robertson

Postgraduate Researchers (PGR) Administrator

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Email: M.Robertson@sheffield.ac.uk

Thank you for taking part in this research.

Appendix 4: (The Interview Questions)

These questions could help participants to answer within the focus of the study:

Personal background:

- Tell me about yourself (your qualification, your job, and how you got this job?)

Before 2018:

- Could you describe your life at work in the past 5 years?
- How do you start your morning? What kind of preparation you get to be
- able to come to work?
- How do you come to work? (Private driver/husband/family
- member/public transport)
- How do you spend your time at work? How many hours you work every
- day?
- How do you manage your balance between your work and your personal
- life?
- Have you had any type of training, support or remuneration to improve your
- work and life?

After the implementation of Saudi vision 2030:

- The same questions above would be asked again.

In general:

- What challenges do you face in your life at work? And as a female employee?
- What kind of help you have got at home to take care of the house and
- children? Are you able to afford this kind of help depending on what you
- receive from your current job?

● What are the improvements you notice in your job and in your company on general?

Appendix 5: (Extra Quotations for the First Empirical Chapter)

Company A	Other companies
Participant 4: "last December the chairman of the board of directors stated that the scholarships previously allowed to males would from now on be open to females either internally or externally". Male employees' treatment: Participant 7: "at the beginning there was awkwardness towards women, our offices were isolated so we worked from a distance, now they moved most female employees to their own departments so the exposure to the rest of their teams and engagement will increase". What does the company provide? - training: Participant 2: "we get training and support from the beginning and after the vision it became double". Participant 9: "if we talk about training we have a whole dedicated function for training both male/female employees plus we have a dedicated building called "A academy" which provides courses for all employees. Regarding personal training we are requested and we have a budget special for all employees for training and this budget won't be touched or reduced at the time of preparing the yearly budget. So every employee has an average for training inside and outside the company and it covers all related expenses. Personally I have attended three conferences last year,	Top management: With regard to the appreciation, Participant 11 says: "in my new job I am working very hard and my manager appreciates that and he is very supportive". In addition, Participant 14 says: "from the beginning our company is cooperative with women, thank God. You know women have different situations usually, they have children and so on so they understand. So I don't feel any difference now" Participant 13 points out the equal treatment and opportunity women get: "our opportunities for employment have increased 50%. For example they hired 70 women after the vision, also our salaries are equal to men. So there is equality in general". - What companies provide for their employees, Facilities: Private place: Participant 3: "I have a private space". Participant 13: "we have an area which is completely private and I can take off my hijab". Participant 14: "we have a kitchen, prayer room and sitting room. Our section is totally private. Sometimes at the end of the month or if they need clarification they bring us together for discussion.

once I show my desire to attend they are all fully paid by the company". Participant 12: "we have an evaluation period of three months and then you discuss with your manager your objectives for the new year and your individual development plan with your weaknesses and strengths. So you have a clear plan through the year. This is called structured lead training and another thing is training driven by individuals. We have many platforms for training online and some of them are accessible outside the workplace. The company covers all expenses related to any course you take so you never pay from your own pocket".

Participant 2: "any person who is assigned to a leader position is responsible for improving his team either by coaching or directing them towards appropriate courses".

- fitness clubs: Participant 10: "it also pays women who want to register with marina clubs".
- - after allowing women to drive: Participant 5: "my company takes the responsibility to pay the expenses for training and licence also they give us less working hours in the days of our training. This is the best initiative the company provides and they consider it as an initiative to empower women and support the vision". Participant 10: "the great initiative is by the company to help female employees to drive, it also went the extra mile by providing 50% for male employees' wives".

We are satisfied that we are separate as the most important thing to me is feeling comfortable in the workplace and taking off my hijab".

Transportation allowance:

Participant 7: "the company provides drivers to those who cannot drive or do not have a driving licence".

Participant 11: "we have a transportation allowance".

Participant 6: "we have a private area for praying and eating… we have a driver in the company for urgent cases".

Participant 12: "we don't have a private space for praying and relaxing!"

Programmes for development:

Participant 3: "I got training in both my jobs". Participant 5: "we usually have training courses". Participant 11: "in my current job they support women very much, unlike my previous job, where they didn't give us any training or support". Participant 13: "we have lots of training and we have the choice to attend or not". Participant 14: "in my first three years I got lots of training but later because of the tax, the sales have decreased so they reduced the training".

Participant 6: "they trained us once".

Rewards:

- Participant 5: "they give us rewards and certificates in a much better way than before". Participant 10: "they give us rewards and bonuses

from one salary to four depending on our accomplishment and our performance". Participant 14: "we have a bonus every year for high performance and thank God I get a bonus every year. Also, they give us an Itqan award for the best employee or best team".

Well-being:

- Participant 4: "for nursery they give us around 10,000 SR yearly for each child. We receive it with our salaries… the maternity leave is 90 days that are paid. There is also maternity hour every day at any time". Participant 5: "we have insurance allowance for nursery". Participant 12: "we have an hour for breastfeeding". Participant 14: "there is an initiative from the government to pay 80% of the cost of nursery for those whose salaries are less than a certain amount (Qurrah)… if a women gives birth they allow her breastfeeding hour and she can take it at the beginning or the end of the day… we get 70 days fully paid maternity leave".

Women's impression about their jobs: Participant 4: "usually things are ok".

Participant 2: "I left my previous job and joined my current job 7 months ago". Participant 3: "I joined my current job two months ago". Participant 6: "I left my previous job and have been employed in this job for 6 months". Participant 8: "I left my previous job and applied for the current one and I have now completed 7 months with them". Participant 9: "many female employees have left this job as they

	get sick of the treatment of top management". Participant 11: "I have completed one month in my current job. I left my previous job". Participant 14: "I've been working for six years. It was difficult at the beginning but now it is easier. I feel it is a good place for Saudi working women".

Appendix 6: (Extra Quotations for the Second Empirical Chapter)

Company A	Other companies
7.2 Awareness of working women's rights: Participant 12: "One thing that makes me angry is this idea that some people have that a working woman will just spend her salary on luxuries! I disagree with this view because I am spending money on myself and making plans for that will allow me to invest in the future. Also, there are women who take responsibility for their homes – together with their husbands. This has started to change". 7.3 The role of the family in changes to women's traditional social role: Participant 3: "Previously, I was waking up earlier so I could drop off my daughter at my family's home, as I did not have a nanny. However, now I can hire a nanny to take care of my daughter". Participant 9: "I have a lot of support from my family for my education and work. They support me financially and morally, and this is very important to me". Participant 11: "After I hired a housekeeper, thank God, the problems have been resolved … My husband also helps me with taking care of the children and helping them to study, so I am dependent on myself and my husband".	7.2 Awareness of working women's rights: Participant 14: "Actually working women have become more accepted since I got this job. I did not have any trouble". 7.3 The role of the family in changes to women's traditional social role: Participant 14: "Thank God, my husband helps me a lot. Also, my family – bless them – they take care of my daughter sometimes. So I get help usually". 7.4 Participation in domestic responsibilities: Participant B14: "I wake up in the morning, then I take my daughter to nursery". Participant B1: "I have a housekeeper who comes to my house weekly, but soon we will have a full-time one. My husband helps me with that". Participant B5: "I hire a housekeeper usually. Thank God I can afford that". Participant B9: "I hired a housekeeper for my young daughter, so I can go to work. The housekeeper helps me with domestic tasks as well".

7.4 Participation in domestic responsibilities:

Participant A3: "But now with the increase of my responsibilities, I have hired a nanny to help me".

7.5 Change in personality:

Participant A5: "After the company's initiative to empower women and support the Vision, I got a driving licence. This will help me to save the cost of the driver and with lots of things. Also, it will help in my life – when my driver is away, for example, I won't be stuck, as I will be able to travel on my own".

Participant A13: "Allowing women to drive means more independence. You don't depend on a husband, driver, or anyone – for sure it will be really valuable".

7.6 Challenges for female employees since the implementation of Vision 2030:

Participant A8: "Usually, women need to make more effort than men to prove themselves in work. The demands on them are heavier than those on their male colleagues, who have experience and professionalism".

Participant A5: "The challenge in an environment dominated by males, in the beginning, was the lack of acceptance of

7.5 Change in personality:

Participant B10: "As you know, women are allowed to drive now, so I can drive and just stop my car at the door. I finish whenever I want, thank God – even in rush hour I don't need to wait for a driver to pick me up".

Participant B14: "I'm learning to drive and will have my licence soon, which will save me time and effort … A housekeeper comes every week. I can afford them from my salary".

7.6 Challenges for female employees since the implementation of Vision 2030:

Participant B8: "You are under pressure to prove yourself, so you spend more time thinking about work than thinking about your own life …. All women from day one were trying to prove themselves, even before the Vision, and now it has become more".

Participant B1: "It is a bit challenging dealing with some Saudi male workers, especially those who have low levels of education. We are trying to adapt; this is just the beginning".

Participant B14: "Actually I'm striving to balance my work and my personal life. Usually, there is failure in making the balance… The biggest challenge is the long

our presence; so we tried hard to prove ourselves".	working hours, especially after I got married and had a baby. It is really tiring". Participant B7: "Of course, it is very, very pressured! We work from 8 am to 5 pm – 9 hours is too much … It is very, very difficult for me to find a balance between my work and my personal life. The most difficult part is that I can't see my family during weekdays". Participant B8: "My job takes up lots of my time. There is no balance! Usually work eats into the hours of my personal life". Participant B10: "Look, I have a baby and it is difficult to think about having another one! So, a mother should think about herself and her family and set her priorities, so she has to abandon something … The challenge is the social responsibilities because of the long working hours".