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An Exploration of CSR Perceptions and Attitudes of Male and Female Entrepreneurs in Pakistan: A comparison

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Abstract

Corporate Social Responsibility (CSR) has become an important consideration in modern business management and its relevance to the performance of business firms. Literature has argued that male and females have different orientations towards CSR, but most of the previous studies are conducted for large corporations and in more developed countries, while small firms and less developed countries like Pakistan have received little attention for empirical investigation to understand gender differences pertaining to CSR orientation of entrepreneurs. This study further borrows Social Role Theory from sociology to explain the differences.

Using qualitative data from 19 entrepreneurs from Pakistan, this study confirms prevalence of gender difference between male and female for their orientation towards CSR. It was found that male entrepreneurs have a more quantitative or economic orientation towards business and CSR, while female entrepreneurs have a qualitative or intrinsic orientation. Further, males depicted a transactional attitude towards stakeholders, and female entrepreneurs had a relational attitude towards stakeholder. Lastly, women entrepreneurs were found to be more expressive for their ethical outlook. This study also explains that these differences stem from the assignment of gender roles in the society, where male assumes economic role of earning the livelihood and is more masculine and aggressive. On the other hand, women are charged with the responsibility of management of household in Pakistan, forcing them to adopt a kind, nurturing, respectful, and considerate.

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1. Introduction

Corporate Social Responsibility (CSR) is considered a central premise of modern business management (Adamik & Nowicki, 2019; Alam & islam, 2021; Li et al., 2020), where certain businesses are pursuing more CSR initiatives compared to others (Pedersen, 2010). It has been observed that more female representation in business decision making results in an increase in CSR related activities and ethical practices of such businesses (Cook & Glass, 2018; Etogo et al., 2021; Rosca et al., 2020; Wu et al., 2021), implying that women exhibit different business management behavior compared to men. (Alan et al., 2020; Bosma et al., 2020; Fuller-Love, 2020; Kharaman & Zare, 2020; Pergelova et al., 2019).

Available evidence on CSR differences between men and women mostly argues that women are more ethical, caring, nurturing, sensitive, and sympathetic (Eagly, 2013; Jaffe & Hyde, 2000; Kimbu & Ngoasong, 2016). Most studies conducted in the domain of business studies rely on psychological and physiological explanations of these differences, while environmental and cultural influences in this regard are largely ignored. Further, available scholarship provide evidence mostly for developed countries and women working in corporate settings, ignoring developing countries with more conservative societies and entrepreneurial settings, where women entrepreneurs are largely independent for their decisions, actions, and choices.

This study uses data from entrepreneurs of a developing country with a conservative society to firstly find CSR related differences between male and female entrepreneurs and then borrows social role theory (Eagly, 1987; Eagly et al., 2000) from the domain of sociology to explain that differences pertaining to CSR orientation of male and female entrepreneurs could have an origin in socially defined gender roles.

This study has twofold contributions: firstly, it considers CSR behavior of entrepreneurs from a developing country, with a conservative culture having clear role expectations from men and women, and provides evidence on CSR aspirations and behavior of male and female entrepreneurs. This contributes to the available literature by adding more knowledge from a developing country. Secondly, the study argues that social role theory could help us to understand the differences of CSR behaviors between male and female entrepreneurs. Doing so, this study paves a path for further exploration in the domain of gender differences of CSR.

2. Research Question

The research question of my proposed study is as follows:

Which aspects of CSR are focused by female and male entrepreneurs in Pakistan and why?

3. Literature Review and Theoretical Framework

3.1 Corporate social responsibility

Corporate social responsibility has gained much attention from media, regulators, academics, consumers and society on the whole. These stakeholders hold businesses accountable for the social effects of their operations (Porter & Kramer, 2007). CSR came to limelight after second world war (Agudelo et al., 2019), when discussions favoring a formal social role of businesses erupted and many businesses started to adapt to CSR by going beyond mere philanthropic

activities (Carrol, 2008). The conception of CSR evolved to incorporate all stakeholders of the business, where actions of businesses were deemed to have direct implications for the stakeholders of the business and for quality of life in a society (Bowen, 2003). During the early times, social issues like pollution, population growth, labour and human rights, and resource depletion were at the centre of the debate (Agudelo et al., 2019; Du Pisani, 2006). Environmental activism and related public protests led towards an increased awareness among public requiring attention of regulators and businesses to focus on CSR (Carroll, 2017; Waterhouse, 2017). Such increased public interest and demand caused businesses to adopt a strategic perspective on CSR, where it is conceptualized as a broad set of obligations towards its stakeholders; more specifically towards people directly or indirectly affected by the operations of the businesses, where fulfilling these responsibilities is largely intended to prevent any harm on society that business may cause, and to extend value towards the society (Smith, 2001).

Despite the public and regulatory focus on CSR, its adoptability from business side largely remains voluntary (Agudelo et al., 2019; Lamarche & Bodet, 2018). Most businesses rely on a self-regulatory mechanism by designing and implementing a customized code of conduct that is only applicable to a particular business (Bondy et al., 2008). Thus, there is no standard as to what constitute CSR and what is its scope? Tamvada (2020) noted that although literature acknowledges the relevance and rapid adoption of CSR in business world, it is ambivalent on the full scope of obligations that a business has towards its stakeholders and society. Many researchers have tried to define CSR with varying connotations. McWilliams and Siegel (2001) defined CSR in terms of extending social good to the society, beyond firm's interest and legislative requirements. Matten and Moon (2008) considered the functional aspect and defined CSR in terms of practices and policies that show commitment of firm towards wider interests of the society. Aguinis (2011) further explain that CSR represent context specific business policies and actions that focus on catering stakeholders' expectations, and social, environmental, and economic performance. Likewise, Sachs et al. (2009) highlighted morality as root of CSR, where businesses undertake to contribute towards welfare of the stakeholders and society, and to prevent environment and society from any harm. Thus, modern organizations are expected to maintain a balance between their economic goal and corporate social responsibility (Baden, 2016; Sachs et al., 2006).

Most definitions of CSR provide a simplistic and general direction as to how businesses should discharge their social obligations. In words of Carroll (2016), "Business is expected to operate in an ethical fashion. This means that business has the expectation and obligation, that it will do what is right, just, fair and to avoid or minimise harm to all the stakeholders with whom it interacts". Another study conducted by Dahlsrud (2008) considered 37 definitions of CSR to find that most definitions stress on the element of responsibility towards community or society and provoke businesses to indulge in socially beneficial activities. Despite a larger attention towards CSR and its implications for the modern businesses, much of CSR connotations provide a generic and open contextualization of CSR, where lacks a uniform functional definition. Further, CSR is largely deemed a voluntary exercise for businesses, where businesses conveniently pick some activities to label themselves as socially responsible (Freeman & Hasnaoui, 2011; Okoye, 2009; Tamvada, 2020). In this way, businesses largely

ignore their direct adverse implications for society, environment, or employee health (Tamvada, 2020). Considering this situation, Vos (2009) argued that most CSR activities of businesses are directed towards a mere projection of positive business image and not actual discharge of social responsibility in complete sense. These notions were also endorsed by Barnett (2016), who noted that businesses only focus on CSR activities that are beneficial for their economic interests.

Considering the open and voluntary nature of CSR, where past studies argue that most of the businesses focus material considerations of CSR, it is of paramount importance to study different cohorts of people that might be more inclined towards the real CSR. In subsequent section of the literature, I explain how women might be more inclined towards real essence of CSR.

3.2 A gendered perspective on CSR

A vast body of literature has argued that women are different than men in many things. This is also the case for their entrepreneurial avenues (Allen & Turman, 2016; Fellnhofer et al., 2016; Goktan & Gupta, 2015; Koellinger et al., 2013), leadership styles (Alan et al., 2020; Burke & Collins, 2001; Stelter, 2002), and work behaviors and ethics (Harðardóttir et al., 2019; Kharaman et al., 2020; Meriac et al., 2009; Rowe & Snizek, 1995). Considering these differences, it has been argued that performance goals and aspirations of women entrepreneurs could be different from their male counterparts (Fuller-Love, 2020). Such differences may be fundamental in nature as men and women have different business goals in mind, where men are attracted towards growth, profitability, and wealth creation; while women might be more inspired by the idea of self-employment or contributing positively to the society on the whole (Bosma, 2020, p. 49). Women led businesses are also less likely to grow internationally and prefer to remain local (Pergelova et al., 2019). Women also have interest in different segments of businesses and are more attracted towards creative industries (Mylonas & Petridou, 2018). Women entrepreneurs are found to work less hours and exhibit different preferences and performance objectives for their business (Fairlie & Robb, 2009). Women are largely considered a viable force to leverage social entrepreneurship in a society as they have ability to balance commercial goals with the social orientation of a venture (Kimbu & Ngoasong, 2016). Such evidence largely points out that women have different entrepreneurial aspirations, having a strong orientation for the social good.

Considering behaviour of women, previous research has argued that women behave more ethically compared to men (Bampton & MacLagan, 2009). Apart from being ethical, women exhibit more communal sentiments as Eagly (2013) explained that women have more caring, helpful, sensitives, nurturing, sympathetic, and affectionate attitudes. Likewise, Jaffe and Hyde (2000) argued that women tend to avoid harming people and happily tend to needs of others in a more sympathetic manner. Women also seem to be more concerned on environmental issues (Salahodjaev & Jarilkapova, 2020). Meyers-Levy and Loken (2015) conclude that male are self-oriented, while females exhibit a larger focus on others. Women adopt a more careful and patient approach to manage business issues (Moses & Amalu, 2010). Such notions indicate that women behaviour is more benevolent, where focus remains on the needs of others and not only

on the self needs. One could draw conclusion that women exhibit a stronger tendency to contribute in social good and community service (Kimbu & Ngoasong, 2016).

Lastly, with reference to CSR, it has been widely argued that women are more ethical and behave in a socially responsible manner. Nielsen and Huse (2010) noted that women use a strategic instinct to manage relationship their stakeholders. In this regard, women possess humanitarian vales (Boruist & de Bruin, 2019) and are indulged in various CSR related activities. Firms with more women representation are likely to make more charitable donations (Lin et al., 2018), adopt a more ethical behavior to be highlighted in the list of ‘Most Ethical Companies’ (Bernardi et al., 2009), care for their employees to make to the list of ‘Best Companies to Work for’ (Bernardi et al., 2006), care more for minorities and other women employees (Patel, 2019), depict fair practices and transparency (Larkin et al., 2013), pursue a viable and practical strategy for improvement in environmental performance (Elmagrhi et al., 2019), and cater to the needs of more stakeholders (Ben-Amar et al., 2017; Fernandez & Thams, 2019). These notions indicate that women have a more realistic and practical orientation towards CSR, which is value based, addresses demands of more stakeholders, and is devoid of materialistic benefits. Thus, more women influence on business strategy might be instrumental for real CSR implementation in the modern business world (Amorelli & García-Sánchez, 2021; Etogo et al., 2021; Linclon, 2017; Rosca et al., 2020). Thus, it is important to explore women orientation towards CSR in detail, where differences with regard to CSR orientation between men and women are highlighted to draw practical implications for entrepreneurial promotion and management in modern world.

3.3 Theoretical Framework

The purpose of this research is to compare the differences of CSR orientation of male and female entrepreneurs in Pakistan. This study also tries to explain these differences by highlighting the differences of the social roles of both gender groups. Thus, this study uses two theories as analytical lens to analyze and organize collected data. The first theory is stakeholder theory, which is primarily used to understand scope of CSR. The theory is used to define scope of data collection and then data organization in the empirical section. The theory provides a stakeholders’ view on CSR and relative perceptions of both gender groups used in this study. It has also enabled me to highlight perceptual differences of male and female entrepreneurs with regard to the relevant stakeholders. After identification of the differences, I have used second, social role theory to explain these differences. This section of the thesis provides an overview of both theories and relates these theories to my work.

3.3.1 Stakeholder theory

Stakeholder theory is directly related to the corporate social responsibility and it provides a practical approach to identify the people or groups to whom businesses are responsible (Öberseder et al., 2013). The theory defines stakeholders as any individual or group of individuals who can influence or be influenced from the actions of a business (Freeman, 2015). The ‘stakeholder idea’ was conceived by Stanford Research Institute and Eric Rhenman of Sweden (Freeman et al., 2010). The idea was used to organize information to be used to support strategic planning and decision making (Freeman et al., 2020). In a wider scope, the term of stakeholders includes customers, suppliers, employees, stockholders, political groups,

communities, media, government, and others; while in narrow scope, it could be related to the customers, suppliers, financiers, employees, and the community (Freeman, 2015). Thus, the theory argues that businesses represent a set of relationships among various groups or individuals that makeup the businesses or have a stake in its organization or activities (Walsh, 2005). The recent conceptualization of stakeholders' approach has evolved from mere identification of important stakeholders to provide input in strategy formulation to understand the mechanism through which these stakeholders interact with each other to create value (Parmar et al., 2010).

The stakeholder theory proposes an idea, which contrast with the notions of conventional stockholder paradigm. The stockholder premise argues that management of a firm has a fiduciary duty to act in the best interest of the stockholders (Freeman, 2015) i.e. to maximize profitability of the firm. On the other hand, stakeholder theory holds the firm accountable to wide range of stakeholders, where sole objective of profit maximization might not fit into the paradigm of broader stakeholder management, and the firm may have to tradeoff between divergent interests of the stakeholders (Freeman et al., 2008). Thus, central premise of stakeholder approach is that firms should consider interests of all their constituents, and not with the sole purpose of protecting interests of the stockholders only. In this context, management of stakeholder has largely evolved from a normative or ethical perspective to a more strategic one (Laplume et al., 2008), where effective management of stakeholders is considered a competitive advantage in the modern world (Jones et al, 2018; Wu, 2013).

Considering the importance of the stakeholder theory and its strategic connotations, it is important to disintegrate stakeholders into different groups as different stakeholders could affect the firm differently and also relationship between firm and stakeholder might change over time (Friedman & Miles, 2002). Freeman (2015) also argued that it is imperative to understand the place of firm in its environment, which requires an accurate identification of its stakeholders and nature of relationship with them. Various conceptualizations of the stakeholders have been provided in previous literature. Freeman et al., (2020) mentioned that total value created in a firm is a function of value created through its customers, employees, suppliers, community, and financiers. Likewise, Freudenreich et al. (2020) noted that employees, business partners, customers, financial stakeholders, and societal stakeholders support organizations to create value. They also considered environmental aspect within the domain of societal stakeholders. Bocken et al. (2014) provided four relevant stakeholders i.e. customers, network actors, environment, and society. Christ et al. (2018) noted that key stakeholder segments include natural environment, society, shareholders, suppliers, and customers. Upward and Jones (2016) generally pointed out towards actors for whom a business exists as main stakeholders, while Yang et al. (2017) noted that there could be multiple stakeholders including customers, shareholders, suppliers, end users, business partners, and government. Dahlsrud (2008), after reviewing 37 definitions of CSR, provided five dimensions of CSR i.e. environmental, social, economic, stakeholder, and voluntariness. Other studies adopted a stakeholder based approach, which identified relevant stakeholders or aspects of CSR to conceptualize CSR in a more functional perspective. Brunk (2010) in this regard noted that domains of consumers, employees, environment, overseas community, local community and economy, and business community to relate to organizational scope of CSR. Öberseder et

al. (2013) explored corporate and consumer perceptions on CSR and used CSR domains of customer, employee, shareholder, supplier, environment, society, local community, NGOs, government, competitors, and media. Likewise, Öberseder et al. (2014) used domains of customer, employee, environment, supplier, local community, societal, and shareholder. Lastly, Dmytriiev, et al., (2021) noted that stakeholders could be categorized into two groups, where suppliers, customers, local community, financiers, and employees constitute close or inner stakeholder group; while government, competitors, special interest groups, media, consumer advocate groups, and surrounding communities represent outer or distant stakeholder group.

Considering CSR, which is considered an abstract and open concept (Devinney, 2009), I have used stakeholders' theory to ascertain information and bring more objectivity to my research. This approach of focusing on the stakeholders have been widely adopted in previous research exploring perceptions of various stakeholders pertaining to the scope of CSR in organizational context (Öberseder et al., 2013).

3.3.2 Social role theory

Secondly, this study tries to borrow theoretical premise of social role theory to explain the gender differences on CSR perceptions and practices. The social role theory argues that gender differences emerge from the societal or environmental factors, where both males and females are assigned different social role in almost all societies around the world (Eagly, 1987; Eagly et al., 2000). The theory states that gender differences emerge as a result of socialization, where both society and family treat girls and boys in a particular manner and reward their behavior accordingly. After certain level of cognitive maturation, they start labelling themselves as boys or girls and start categorization of behaviors accordingly, where some behaviors are appropriate for males and others for females. Thus, they start acting in conformance with the social standards that are societally enforced for their gender (Martin, 2000). Three aspects of gender roles are observed in the societies: firstly, men are expected to do income generating work, while women are assigned to the unpaid works pertaining to household management and childcare; secondly, men assume occupational or masculine roles like executives, engineers, or mechanic, while females are assigned supporting or nurturing roles like secretary, elementary teacher, or nurse; lastly, men command a higher social status compared to women in many societies (Lippa, 2010). The theory argues that these differences arise due to assignment of particular roles in the society and not because of any psychological or cognitive differences.

Eagly and Wood (2011) explained that the defined gender roles in the society influence behavior of individuals through two channels: first is gender identity, where societal gender roles are transformed into self-concepts and evolve as gender identities in the long run. These gender identities influence their behavior like females who embrace feminine identity exhibit cultural traits of being nice or nurturing. The second channel is expectations of others, where conformance to the specific gender roles are rewarded in the society, while nonconformance is labelled as deviance and connoted negatively. Thus, people try to conform to the roles that are expected from them in a society. Building on these propositions, various studies have found differences between men and women pertaining to their work behavior and preferences. In this

regard, Gupta et al. (2019) noted that commercial and high growth entities are perceived to relate to men, while low growth entrepreneurial initiatives are often related to women. Mulu et al. (2021) also found that the conflict between social role expectations and entrepreneurial role demand was higher for women in underdeveloped countries. Gupta et al. (2020) also used social role theory to study entrepreneurial behaviors to confirm its application in entrepreneurial settings. Datta et al. (2021) noted that gender role identity influenced the entrepreneurial intentions of students, where female role identity had negative relationship with entrepreneurial intentions. More specifically, Hechavarria et al. (2012) found that women are more inclined towards social or environmental entrepreneurship, while men are more inclined towards economic entrepreneurship. On the other hand, Fyall and Gazley (2015) noted that women volunteer more compared to men. They interpreted their results in the light of social role theory, where females are expected to do unpaid work, and also exhibit more compassion and nurturing attitude. Apart from entrepreneurship, there is a wide literature on corporations that finds a positive impact of board gender diversity on firm's corporate social responsibility (Boukattaya & Omri, 2021; Yaseer et al., 2017).

Building on this evidence, this study has used social role theory to explain the differences between male and female entrepreneurs pertaining to their perceptions and practices on stakeholder management.

4. Data collection and procedure

4.1 Research design

Rubin (1983, p. 7) noted that the purpose a research is to use data to draw actionable inferences. According to Neuman (2014), there are two main types of data i.e. quantitative data and qualitative data, where the former data is represented by numbers and is suitable for sophisticated statistical inferences, while the later type is represented by the words. Qualitative data is more suitable in explanatory research, where a theory is to be tested to either prove or refute it; while qualitative data is used in exploratory research, where theoretical insight is needed to be developed. Previous research documents that women have more ethical behavior (Bampton & MacLagan, 2009; Mubako et al., 2021), which enables them to impact their CSR more effectively than men (Etogo et al., 2021; Rosca et al., 2020). However, these studies provide an overgeneralization, where CSR is considered as a simple uni-dimensional construct. In actual CSR is a complex concept (Angus-Leppan et al., 2010; Popa, 2014) having multifaceted implications (Zhang & Dong, 2021). Thus, in order account for the multidimensionality of the construct, where underlying aspirations and resulting behavior of male and female entrepreneurs might be different, a more detailed exploration would be more suitable.

Silverman (2019) argued that qualitative research design is particularly useful in understanding the ways in which people attach meanings to things and deploy practices in natural settings. Since quantitative data could restrict the scope of my research as it might not reveal the underlying perceptions or motives of participants on the study, I intend to base my research on qualitative data, which is quite useful to explore a deep rooted phenomenon. Recently, Etogo

et al., (2021) have also recommended use of qualitative data to explore CSR practices in a gendered phenomenon and highlighted the importance of ‘stories of life and practices’ in this regard. Systematic review of social entrepreneurship as presented by Bansal et al. (2019) also show that qualitative data is a viable option for entrepreneurial research and CSR.

4.2 Participant selection

The participants of my study are both male and female entrepreneurs in Pakistan. Pakistan is a developing country, where ordinary entrepreneurs might not be much educated or aware of the concept of CSR. Although, many people actively give donation for religious reasons (Kirmani, 2012), they might not be aware of CSR and its true implications. This is in contrast to the developed countries, where people are more aware and sensitive about CSR and related aspects like environmental responsibility and the like (Zapata-Ramos & Kim, 2018; Ziadat, 2010); firm might face pressure to pursue CSR (Ali et al., 2017); and government and NGOs might be actively involved in spreading awareness on CSR (Sharma, 2019). In this context, I intend to investigate the naturalistic view of CSR, where people might not be aware of this concept but still pursuing it. Certain studies have noted this behavior, where people are unaware of an actual concept, but still are pursuing it for its value (Ahmad et al., 2010; Hanif et al., 2012). Thus, considering this naturalistic paradigm, I targeted male and female entrepreneurs in Pakistan to collect qualitative data.

It has been noted that Pakistan do not have a complete list of SMEs or directory for the entrepreneurs (Khalique et al., 2015). Thus, a random procedure by obtaining some list of entrepreneurs was not possible for this study. In order to enroll participants for the study, I chalked down some selection criteria, where every entrepreneur doing businesses independently was eligible participant for this study. Further, I used a purposive sampling protocol, where selection of respondents is based on his/her insightfulness. Thus, information rich participants were considered for the data collection in the study (Bernard, 2017). In order to reduce the potential bias pertaining to influence of various socio-demographical factors, I have delimited the data collection to the entrepreneurs operating in the city of Lahore in Pakistan, having a bachelor degree in the domain of business education, and having business experience of less than 10 years. I recruited the respondents from the business and commerce departments of University of the Punjab, through the help of their teachers.

4.3 Data collection

I collected the data in two phases. Firstly, I administered survey questionnaire to the respondents as survey questionnaire was deemed suitable tool to collected data from a geographically distant location. I have collected the data from total 19 respondents through questionnaire, out of which 10 were male entrepreneurs and 9 were female entrepreneurs. I also conducted interviews from 6 respondents (3 males – 3 females) to validate my findings and embed more details into my analysis.

Out of total 19 respondents, 10 were male respondents and 9 were females. All the respondents had a minimum of bachelor degree, while 8 had a higher qualification i.e. master degree. The domain of education for all respondents was business and commerce. Most respondents belonged to the age group of 20-30 years, while 7 were also above 30. All respondents were

operating in services or trading industry, and none was from manufacturing industry. Eleven respondents reported that age of their business was between 0-5 years, while remaining nine reported a business age between 5-10 years.

4.4 Data analysis

As part of qualitative data analysis, words or sentences are organized around common themes. In my study, I used a predetermined coding procedure to identify the themes and organize data around these themes. These themes were facilitated by identification of main stakeholders. The data collection and analysis was greatly facilitated by asking questions related to main stakeholders of the firm. A constant comparison method was used to analyze and draw meaningful insight from the data (Silverman, 2019). The analysis of qualitative data is developed gradually after careful review of data repeatedly. Glaser and Strauss (1967) detailed that qualitative data analysis is an iterative process that involves reading, re-reading, coding, discussing coding with colleagues, and starting again with reading. The data is read and re-read many times in search of common themes and patterns (Öberseder et al., 2011). I also presented summary of codes to facilitate comparison between males and females and provided text clouds, where appropriate, to better depict my findings through pictorial representation (Jung, 2015). I used relevant chunks of data to discuss my findings.

4.5 Ethical considerations

This study ensures that no right of the respondent or any participant of the study is violated and no individual is harmed or stressed, while collecting the data or presenting its findings. This study collected the data through email surveys and afterwards interviews were conducted from the respondents through online medium. I obtained informed consent from the respondents, where they were briefed about the nature of study and scope of data collection. Further, I also assured them that data collected through the survey will not mark their identification in the final reporting and the data will only be used for research purpose. Respondents were given chance to quit survey or refrain from answering questions that they did not like. No coercion or force was used to collect the data. Lastly, I tried to conduct this research in an environmentally friendly manner as minimized my paper printing and mostly used digital means to collect and analyze data. Thus, this study is conducted in an ethical and socially responsible manner.

5. Empirical Data

5.1 Empirical data

Empirical data for the study was collected from male and female entrepreneurs of Pakistan, which is a country with conservative orientation pertaining to the roles of male and female. I used stakeholder theory to streamline my data collection and data analysis efforts, where I specifically asked the respondents to relate to their responsibility pertaining to important stakeholder groups and functional business domains. These domains include profitability, customers, employees, suppliers, environment, and local community. Empirical data collected is organized against these themes to better demonstrate the differences of opinion between male and female respondents pertaining to each of these functional aspects/ domains of business, which are consistent with stakeholder theory.

5.2 Analysis of themes

I used a predetermined thematic scheme to code and categorize my data. My first theme was related to the aspirations of the business, while second related to the general understanding and conceptualization of CSR from respondents, third was related to the listing of related stakeholders, and fourth was related to the perceptions of respondents pertaining to their responsibilities towards various domains of CSR and business functions. This theme is further subdivided into six sub-themes i.e. profitability, customers, employees, suppliers, environment, and local community/ society. In the end, I sought response of the respondents on the importance of these six aspects.

5.2.1 Entrepreneurial aspirations

First two questions of the survey were related to this theme; where in first respondents were directly asked as to why they opted to start a business, while in second they were probed asked to state objective of a modern business. Table 1 summarizes the responses of the respondents in this regard. Most respondents had economic orientation in mind, while starting a business. Both male and female entrepreneurs had money orientation in mind. In this regard, one male respondent stated:

“Making money was my primary motive. Now days, jobs do not pay well. If you want to earn good, you have to start a business.”

Another male respondent iterated:

“Earning money is responsibility of men in our society. I tried to get a job first, but was unable to find a good job. The offers I got were not good. I could not think of working the whole day for 15,000 Rupees and there was no growth in those jobs. So, I started my own business.”

Likewise, one more male respondent argued:

“After completion of my education, my family asked me to work and earn money. I always wanted to start my own business. I took support from my uncle and started my business and now I am earning more than my classmates who are doing a job.”

Thus, apart from earning good money, another reason for starting a business was the inability of some entrepreneurs to find a job. During interview, male entrepreneurs also talked about social status and have access to material things like having a good car and the like. One of male respondent related:

“I was always interested in good cars. This business has enabled me to buy an Audi. I cannot earn that much in a job. My elder brother is doing a government job at 19 scale. He is earning good, have a decent car, but can’t afford an Audi.”

So, overall male entrepreneurs are more focused on the earning side and they are also conscious about earning more, which might not be possible in the formal jobs. Along which that there is some indication that male entrepreneurs also pursue entrepreneurship to own material goods and have better social status.

Female entrepreneurs also had a focus on the earning money. However, some female respondents mentioned that they wanted or needed to support their families and in the process they started the business. One female respondent in this regard provided:

“During last year of my studies, my father died. Being the eldest child in the family, I had to take responsibility to earn for my family. Initially, I started with giving tuitions to children. Now, I am running a school in the morning and tuition academy in evening. I am also considering to open one more school.”

Apart from the economic reasons, one female entrepreneur started business to pursue some hobby. She explained:

“I used to wear scarfs since my school days. Over the time, I started to design and stitch my own scarfs. I also used to help my friends in selection of their Abbayas and scarfs. After completion of my studies, I started an online business to keep myself busy and it became profitable.”

Another respondent highlighted the need to get busy and stated that:

“After my studies I used to sleep all day, my father gave me idea to work at a nearby school to do something productive and get busy. I started that and eventually started my own school.”

One female respondent also mentioned that she started a business to become independent. She explained:

“It's a man's world and we (females) are always considered dependent on men. I obtained my degree with good grades and I wanted to become independent in my life. My father supported me in this and now I have my own business.”

There was also some indication that female entrepreneurs wanted to contribute to the community. The theme did not appear many times, but one female respondent iterated that:

“I use to teach my 2 children of my maid, then I started to teach children of a nearby poor community. I formed a school for poor and now I am running the school with the main objective to educate poor. I charge no or very low fees from poor and higher fees from the affording ones.”

It could be argued that as earning money is not a prime responsibility of women in Pakistani society, they can pursue their hobbies or act on their aspiration to become independent or involve in things which are directly beneficial for the society. However, male entrepreneurs have a mindset to focus on the earning money first. Such difference in the orientation and societal expectation could cause difference in the orientation of men and women.

When asked about the objectives of a modern business, both males and female enterprises had profit outcome in mind. Some male entrepreneurs also valued growth, while one also mentioned innovation as objective of a modern business. On account of some female entrepreneurs, customer satisfaction was also a viable business goal along with earning profits. There was some indication that women might be interested in serving community as their primary motive may be different from earning profits.

Table 1: Entrepreneurial aspirations of respondents – Comparison

Male Entrepreneurs	Female Entrepreneurs
<ul style="list-style-type: none"> - Economic – Earning money - Unavailability of Good Job - Social status 	<ul style="list-style-type: none"> - Economic – Earning money - To pursue a hobby/ getting busy - Supporting their family - To be independent – Empowerment
<ul style="list-style-type: none"> - Profits - Growth - Innovation 	<ul style="list-style-type: none"> - Profits - Customer satisfaction - To help the community - Self-empowerment

Overall, the main aspiration of starting a business and man perceived objective of the business firms was same for male and female entrepreneurs. Few differences were highlighted by some respondents, where men seemed to have more materialistic orientation relating to earning money or profits, while some females had different aspirations and perceptions in the business outcomes like customer satisfaction and serving community along with earning profits.

5.2.2 Conceptualization of CSR

With regard to the conceptualization of CSR, two questions were asked from the respondents. First question asked respondents generically as to how businesses can contribute towards the society, while second question explicitly probed into the perceptions of the respondents on their conceptualization and thinking on CSR. Both male and female entrepreneurs had generic conceptualization of CSR. Male entrepreneurs mostly related to the environmental aspect of CSR or to philanthropy. The environmental aspect has been in limelight in recent years due to problem of smog and government has taken some initiatives to solve this issue. Thus, people seem to have more awareness of the environmental issue. One of male respondent explained that:

“we do plantation drive, like previous year during the month of August on independence, we started a plantation drive in the community. Our employees and students both organized a walk in the community to make people aware. We distributed free plants and also planted many trees.”

Apart from the environmental aspects, respondents had much focus on the philanthropic activities like donations, charities, feeding poor, supporting education of poor, and health contributions. One of the male entrepreneur illustrated that:

“I have a specific budget on charities. I spend about 5 to 10% of my profit on charities. Like I arrange for lunch of about 50-60 people every Friday. I am also planning to sponsor scholarship at my alma mater to support deserving students.”

Likewise, another male entrepreneur stated that:

“I support all the good work many organizations are doing. I regularly donate to Shaukat Khanam Cancer Hospital and Edhi Foundation. I also arrange blood camp annually and invite Fatmid Foundation for blood collection.

[Shaukat Khanam is specialized cancer treatment hospital, where poor get free treatment; Edhi is the largest ambulance network, runs on charity; Fatmid foundation supports and treats children suffering from thalassemia]

Another respondent explained:

“I do charity a lot. Like in Ramzan [Holy Month of Fasting] I arranged ration [food supplies] for poor families. I paid my Zakat [obligatory donation] and made sure that it reaches the deserving ones.”

Male entrepreneur repeatedly related to the charitable donations and likewise philanthropic activities. There was some indication of an image building aspect of CSR from two male entrepreneurs, generally indicating that these activities are good for public image. Like one of them interacted:

“people see what we are going. If we are good, they will like us and if we a bad, they will not come to us.”

Another respondent also explained:

“Engaging with the community and doing something good is a great way to introduce a positive face of your business. People start liking you and try to return the favor.”

There were no mentions of the broader stakeholder in their conceptualization of CSR, and their conceptualization was focused on environmental concern and philanthropy, indicating that their conceptualization of CSR was shallow. There was some awareness of benefits of CSR for the business and resulting good image of business.

Females related most to the philanthropic initiatives and then environmental concern was on the list. With regard to philanthropy, women entrepreneurs had a general attitude stating that I support poor. One female entrepreneur specifically related that:

“I distribute ration [household kitchen goods] to poor families, like Ramzan [Holy Month] is starting in April and I will pay my Zakat [donation] and will also distribute ration as much as I can.”

There was a specific emphasis on the education of the poor children. Like one female entrepreneur was motivated to educate the poor and developed a school with this objective. She explained that:

“I am running the school with the main objective to educate poor. I charge no or very low fees from poor and higher fees from the affording ones.”

There was also a hint of long run engagement of women in philanthropic activities as one of the respondents related:

“I have taken responsibility of three families who are poor and cannot afford to send their children in school. I pay for their fees, books, uniform, and all other education related expenses.”

With regard to the environmental concern, female entrepreneurs had a general orientation that environment should be preserved. There was an indication of planation activity as well and also mention of building an environmental conscious in the students. One female entrepreneur mentioned that:

“we celebrate plantation week every year. I encourage people to bring their children to participate in the activity.”

The female school owners specifically stressed on the plantation and keeping the community clean and involving students in the civic duties. Lastly, women also related to general ethical and Islamic (religious) aspect of doing business. In this regard the focus was on quality of product or service and other aspects of doing an ethical and fair business. One female entrepreneur argued that:

“it’s about being fair in our dealings, providing quality goods and services, and being ethical.”

In this regard, some female entrepreneurs also evoked the religious or ethical aspect of doing business by relating to God. It was stated that:

“Allah [God] has laid down the principles and Prophet Muhammad (PBUH) have demonstrated the role model for actual social responsibility. So, I try to follow the Islamic orientation of doing business in an honest and fair manner.”

Table 2: Conceptualization of CSR – Comparison

Male Entrepreneurs	Female Entrepreneurs
<ul style="list-style-type: none"> - Environmental concern - Philanthropic initiatives – Donations, feeding poor, supporting education and health - Building positive image of business 	<ul style="list-style-type: none"> - Philanthropic initiatives – Feeding poor, supporting poor families, supporting education - Environmental concern - Doing ethical business/ consistent with Islamic principles



Overall, women also had a shallow orientation of the CSR, where again focus was on the philanthropy and environmental concern, while other aspects of CSR were largely ignored. There was some indication that women do philanthropic work consistently, while male side mostly focused on donations and one-time cash donations.

5.2.3 Main stakeholders

Subsequently, respondents were asked to list main stakeholders of their business. Considering my underlying theory, which is stakeholder theory. The theory broadly considers all the stakeholders and argues that anyone that is connected with the firm anyhow has a stake in the organization, and organization must consider all of its stakeholders to impart its social responsibility. Considering the male side, they seem to be more aware of the stakeholders of the firm as they covered more stakeholder. Male entrepreneurs listed customers, employees, suppliers, banks, government and related agencies, community, partners, social relations, and politicians. Table also provides the pictorial representation of the responses of the stakeholders, where male respondents gave more consideration to customers and employees, suppliers, banks and community. This indicates that the males are more conscious about their relevant stakeholders and are more in touch with the stakeholders.

On the other hand, women entrepreneurs only confined themselves to few stakeholders including customers, employees, society, suppliers, government and trainers. Female respondents gave more consideration to the customers and employees, while some consideration was given to the society. It could be argued that male entrepreneurs have more interaction with a broad base of stakeholders, while women entrepreneurs might have lower interaction with broad base of stakeholders. It is also interesting to note that male entrepreneurs had some focus on the social relations, and politicians to sought political support; while women entrepreneurs just had a general identification of main stakeholders.

Table 3: Stakeholders – Comparison

Male Entrepreneurs	Female Entrepreneurs
<ul style="list-style-type: none"> - Customers - Employees - Suppliers - Banks - Government – General, Tax Authorities - Community - Partners - Social Relations - Politicians 	<ul style="list-style-type: none"> - Customers - Employees - Society - Suppliers - Government - Trainers
	

5.2.4 Functional domains of CSR

Apart from the generic conceptualization and identification of the stakeholders, respondents were asked about their responsibility towards different aspects and stakeholders of the organization including profitability, customers, employees, suppliers, environment, and local community. Considering the stakeholder's approach, it is imperative that relationship of the entrepreneurs with different stakeholders is accounted for.

5.2.4.1 Organizational profitability

Organizational profitability is considered the most important aspect of a commercial organization. Commercial organizations depend on the profitability. In larger organizations, managers have a responsibility towards the investors or shareholders, while in the entrepreneurship, the businessman is sole beneficiary of the business and is himself responsible for the profitability of the business. Earning profits is not bad as long as such profits do not cause harm to anyone. When asked the opinion on the profitability, male respondents argued that profits represent the ‘lifeblood’ for the business. It was the most important aspect of a business organization. Male entrepreneurs referred to ‘money’ while stating their position. One respondent argued that:

“I started business to earn money, it is the most important element for business. If I am earning money, I will be able to pay the rent, salaries, and will be happy to spend on my business. If I am in loss, I will not be able to pay salaries, bills, and other expenses for the business and my business will collapse.”

One male entrepreneur related to his experience during COVID-19 and iterated that:

“I am doing this business (clothing brand) for last 4 years. When I started my first branch, I was earning good money. Then in 2020, I was forced to close my store in lock down etc. My business started to go down, there was no revenue and I was paying rent, salaries, and other bills. That was the most difficult time for me and my business and I thought that my investment will drown. Then I started online channel, use Facebook for marketing and was able to survive the difficult time. During that time, I realized that my business would not survive, if there is no money coming in.”

Another male respondent highlighted that:

“Profit is life blood for business. All the businesses have a single motive and that is to earn good profit.”

Thus, the male entrepreneurs related with their experience of the profitability and deemed profitability most important thing for the business.

Female entrepreneurs also deemed profit an important motive for doing business. They also recognized that businesses are established to earn profits. One of the respondent stated that:

“I have to earn money for my household, so I am focused on the profit earning. The more the profit the better it is for me, my business, and my family.”

Another female entrepreneur also argued in the favor of profitability and made the case that:

“I might not be doing the business for profits, but I expect reward for my hard work. Apart from that my family and friends also have expectations from me and my business. It’s good to be independent as I can earn on my own.”

There was only one indication where the respondent iterated that the profits might not be the only goal of entrepreneurship. The respondent stated that:

“Yes profits are important, and for me as well. But profits are not fulfilling, at least for me. Business is to run, so money should come from somewhere, but business should not be treated as a money making machine. I started business for my personal satisfaction, and it is important for me that my work is interesting and fulfilling for me.”

Table 4: Profitability – Comparison

Male Entrepreneurs	Female Entrepreneurs
<ul style="list-style-type: none"> - Lifeblood - Most important thing - Monetary benefit 	<ul style="list-style-type: none"> - Most important motive - Other things are also important – personal satisfaction

Overall, females also seem to agree on the importance of profitability like men. The one case talked about the personal satisfaction also did not deny the importance of profitability. There seem to be no difference on the prospects of profitability between both of the gender groups.

5.2.4.2 Customers

After the profitability, respondents were asked about their responsibility towards their customers. Customers are considered most important stakeholders of a business. Both male and female entrepreneurs recognized the importance of customers. However, the focus of male respondents was on dealing sides and making customers more profitable, while focus of female respondents was more on customer satisfaction and its implications for the image of their business. Male entrepreneurs were eager to build a long term relationship with the customers through provision of quality of services and customer engagements. One respondent iterated that:

“we operate in a small locality and now people know us. We try to ensure our quality. We hope to build a long term and beneficial relationship with our customers.”

Another respondent made point of customer engagements, and argued that in addition to te quality, we need to engage our customer. The respondent indicated that:

“we fulfill our promise with the customers. We provide quality education and our result is the best result of the town. We also try to keep in touch with our customers who are parents of our students. We call them for any issue, we also arrange parent-teacher meeting every two months to discuss progress of their child. Our ability to keep in touch with the parents has enabled us to rely on them in the long run and parents trust us and send all their children to our college for study.”

Males were also conscious about the repeat sales as indicated in the abovementioned quote, where parents seem to trust the business and send all their children to the same college for study. Another respondent also explained that:

“the competition in very tough, so if we do not meet our promises or provide lower quality services to our clients they shift to our competitor and we lose money. In this context, we try to ensure that customer stays with us and we retain the business”.

Considering the male orientation, it was deemed important to build a long term relationship with the customers and the responsibilities of the business towards customer are to be met, otherwise the customer is lost forever.

On the other hand, the focus of the female entrepreneurs had been to ensure that customer is satisfied with the business. They argued that satisfied customers are more loyal and also refer

the business to other people and business image improves in the process. In one of the interview, one female entrepreneur explained that:

“I am handling two separate businesses and I do not have any physical office. Most of my work is done on phone. Over the time, I have built a large customer base, who contact me through phone and whats app. I try my best to satisfy my customers, and they refer me to other customers. Without spending a single rupee on marketing my client base has increased.”

In connection to this, there was also an indication that female entrepreneurs were more interested in customer happiness. One of the respondent exclaimed that:

“...run small school in neighborhood, where I make sure that parents and students are happy with the education they get. People in the locality are happy with my school and also like me and respect me.”

Some female entrepreneurs also argued that customer should be dealt in a truthful and fair manner. One respondent explained that:

“we live in a deceitful society, where everyone makes false promises, cheats on other and earn profits. I think that the businesses have a responsibility to remain truthful and fair to the customers. It very much Islamic to tell customers about the defects of the product, about delays in delivery, and the like.”

Thus, some female entrepreneurs expressed on the need to remain truthful and fair with the customers and not to exploit them in the time of their need.

Table 5: Customers – Comparison

Male Entrepreneurs	Female Entrepreneurs
<ul style="list-style-type: none"> - Long term relationship – quality product/ service, customer engagements - Repeat sales and profit prospects 	<ul style="list-style-type: none"> - Customer satisfaction - Customer loyalty, positive word of mouth and business image - Making them happy - Truthfulness and fair play

Overall, there were slight difference between male and female perceptions on customers, where male had a more practical orientation to build a long term relationship with the customers to have repeat sales and profits, while female seemed to have more customer centered attitude to ensure customer satisfaction and build a positive image of the business. Lastly, some females also advocated the need to have a positive and fair attitude towards the customers.

5.2.4.3 Employees

Modern businesses reply heavily on their employees. It is widely said that keep your employees happy, and they will take care of your customers. Both male and female entrepreneurs recognized the importance of employees as an important stakeholder. In the survey I asked them about their perceptions on their responsibilities towards their employees. Differences of opinion were found between two respondent groups. Considering the male entrepreneurs, it

was noted that they recognized the responsibility of timely payment of salary, performance recognition and bonuses, good and safe working environment, and entertainment. Pakistan is a developing country, and small businesses in the country lack much financial resources and there can be delays in the payment of employee salary. This responsibility was affirmed by one respondent who stated that:

“If I am earning good money, salary of my employee should be my priority. However, if there is some cash shortage, I still make sure that salary of junior staff is paid on time. It is unfair to pile the salaries of employees. They have a household to run.”

Likewise, another respondent also related to the payments to the employees and also stressed on the need to the recognize good performance.

“employees expect a timely salary and also bonuses when the business is growing. Like a businessman expects hard work from them, employees expect reward for the hard work. Thus, businesses make sure to pay the reward on time to keep employee happy and motivated.”

Male respondents have focused much on the salary payments, while some also related to the working environment of the employees. Safe and good working environment keep employees happy and secure. It also reduces litigation and accidental cost. One of the respondent explained that:

“a friendly and safe place to work is a right of employees...friendly environment promotes open commination and idea sharing and keeps employees motivated...safe place ensure security of employees and also enable them to focus on work freely.”

There was one indication of provision of entertainment to the employees. The respondent explained that job and work could be boring and employees get frustrated with doing the same job over and over again. Thus, the respondent suggested that:

“employees should be allowed to have leisure activities like sports and tours. I try to arrange sporting events. We also do new-year bar b q, and also send employees on annual tour to northern areas.”

One more respondent stressed on the need of a friendly attitude and explained:

“Bosses in Pakistan mostly have bossy and harsh attitude. I think that I should be friendly with my employees. Treat them softly like a friend. This motivates them and they are happy with me.”

Overall, male entrepreneurs were more focused on the timely payment of salaries and bonuses, while there was some indication of provision of safe working environment, entertainment activities, and adoption of a good attitude.

On the other hand, women entrepreneurs focused more on the provision of ‘good salary’, implying that paying more could keep employees happy and motivated and it is everyone’s right to receive fair share of their efforts. One of the respondents argued that:

“Paying good is very much important for better management of business. Employee receiving good salary will not have any financial tension and would be motivated as well. Employees, who are less paid are involved in the thefts and related incidents and harm business.”

Another respondent related that:

“employees must be paid fair share of their efforts. Pay them more so they understand that you value them and they can pay you back through better performance.”

One female respondent commented that she has a habit of distributing some percentage of profit to old employees to enable them to earn more.

“For one year now, I distribute some of my profits with my permanent employees to support and motivate them. I do it every month and salaries of employees have increased and they work very hard.”

Apart from paying good or paying more, women entrepreneurs seemed to consider work life balance aspect of employees. They were specifically interested in employing other women and seem to understand their issues and household context. It should be noted here that Pakistan is a male dominant society, where male mostly work out, while females have responsibility to manage the household. One of the respondent in this regard argued that:

“everyone has a family life and I think it’s important that employees are given some relaxation to attend their family. I have introduced shift in my business, where employees work in two shifts and can formally or informally replace duties to manage their household affairs.”

With regard to the female workers, another respondent believed that she could understand situation of females and she indicated that:

“I feel more comfortable working with women. I know that women have specific issues like they may want to go to home early and manage household affairs. They may be required to cook at home, pick children from schools, or even bring their children to work. I am open to all the ideas as long as my employees are meeting their duties, I have no issue with their household responsibilities.”

One women also stressed the need to provide more earning opportunities to the women and argued that:

“Many women do not work in Pakistan due to strict nature of most jobs. I try to provide a relaxed work environment to my female employees and prefer to give job to females seeking job to support women participation and independence.”

These notions on work family balance also link to the notion of respecting employees and their need to make them comfortable and productive.

Table 6: Employees – Comparison

Male Entrepreneurs	Female Entrepreneurs
<ul style="list-style-type: none">- Timely salary payment- Bonuses for performance- Good and safe working environment- Entertainment- Friendly attitude	<ul style="list-style-type: none">- Good salary- Work life balance – particularly for the females- Respecting employees – listening to their needs, making them happy

Overall, Women seem to be more focused on facilitating the employees both in financial and non-financial terms, while men were more focused on extrinsic aspects of their employee wellbeing.

5.2.4.4 Suppliers

Next stakeholder considered with regard to the responsibilities of entrepreneurs are suppliers. Considering my sample, there are many services related businesses like educational institutes, freelance work, real estate agency, tours and travels, and call center. Such business has lower supplier orientation and dependence. However, other businesses considered in the sample are clothing and food businesses, that require suppliers. There were less responses in the domain of suppliers. Male entrepreneurs again had a focus on the monetary aspect of timely payments to the suppliers and notions of building a long term and beneficial relationship with the suppliers. One of the clothing business respondent explained that:

“I need specific type of fabric to maintain quality, requiring me to work closely with my suppliers. I make advance payments and keep in touch with many suppliers to gain access to good quality fabric.”

Another respondent from restaurant businesses argued that consistent supply was essential for the businesses and more than one suppliers are needed to ensure timely supply.

Thus, male side was interested to smooth out supply chain and procurement process to have a beneficial relationship with the suppliers.

On the other hand, female entrepreneurs only seem to have a good working relationship with the supplier. One of the respondents argued that:

“I maintain good respectable relationship with my supplier. They ensure me a prompt supply and I have a high regard for their help.”

Female employees had lower representation in supplier oriented businesses. They stressed on the need to establish a good and respectful relationship with the suppliers.

Table 7: Suppliers – Comparison

Male Entrepreneurs	Female Entrepreneurs
<ul style="list-style-type: none"> - Timely payments - Long term beneficial relationship 	<ul style="list-style-type: none"> - Respecting suppliers – good working relationship

Overall, males had a transactional approach towards suppliers, while female entrepreneur seem to have a more formal and normative sort of relationship with suppliers. Further research would be beneficial in this domain to explore the CSR orientation of male and female entrepreneurs towards suppliers in trading and manufacturing businesses.

5.2.4.5 Environment

Fifth aspect of CSR considered in this study is environment. Environment is considered an important aspect of the society, which requires immediate attention. Particularly, in context of Pakistan, environmental issue has been much highlighted due to increasing urbanization,

pollution, and smog. Government has also taken many initiatives to plant more trees, ensure cleanliness, reducing carbon emission from various manufacturing concerns. Considering the nature of the study, I have considering only trading and services concerns, which do not cause direct carbon emission through their production process, still the sample considered in the study had awareness of the population and tried to contribute to the environmental cause. Considering the male side, it was noted that some males had opinion that they have lower control on the environmental aspect. As discussed earlier, many respondents considered environment as the most important elopement of corporate social responsibility. One respondent noted that:

“the environment is becoming more and more polluted and no one has direct control on the situation. We might be able to do some good things, but let us be honest: the pollution is going to increase in the future.”

Another respondent argued that environmental aspects should be addressed by the government and businesses can follow the policies laid down by the government. It was argued that:

“Businesses have a smaller scope like my business [real estate] does not pollute anything. Its responsibility of the government to control businesses that pollute environment like Bhatta [Brick Making Business] businesses burn wood and coal and create smog in the country every year. Government should make policies so such businesses may reduce their pollution.”

Despite the skepticism, male entrepreneurs were actively involved in the plantation drives and were also contributing to spread awareness in the community. In this regard one respondent explained that:

“we do plantation drive...in the community. Our employees and students both organized a walk in the community to make people aware. We distributed free plants and also planted many trees.”

Likewise, another respondent commented that:

“Last year, government took initiative to plant trees all over the country and provided free saplings. I initiated the planation in my community and also encouraged my employees and family to take part in it.”

It could be noted that males had associated environmental aspect with the plantation drive and deemed government or other businesses responsible. There was no sustainability orientation of the businesses and environmental issues revolved around pollution and planation.

Like males, female entrepreneurs also seem to focus more on the plantation. They also focused on the cleanliness of the environment and organized community awareness initiatives. Like one respondent integrated:

“we celebrate plantation week every year. I encourage people to bring their children to participate in the activity.”

Another respondent argued that:

“Plants provide us oxygen and there is a need to plant more trees and make environment cleaner. I like to plant trees, but we have limited space in office and I can’t plant enough trees.

Again it would be worthwhile to study this aspect of environment separately considering the manufacturing firms that have a hazardous production process.

Table 8: Environment – Comparison

Male Entrepreneurs	Female Entrepreneurs
<ul style="list-style-type: none"> - No direct control - Planation - Community awareness 	<ul style="list-style-type: none"> - Plantation - Clean environment – littering, sweeping - Community awareness

Overall, there seem to be agreement in both males and females with regard to their orientation towards environment. Where both focused more on plantation and community awareness initiatives and ignored sustainability to a larger extent.

5.2.4.6 Local Community/ Society

Lastly, respondents were asked on their responsibility towards the large community and society. Respondents related to the philanthropic activities in this regard. Male respondents explained various activities like charities, donations, contribution to the health and education of poor, and feeding the poor. However, more focus of male respondents was on the donation or charity part or feeding the poor. One of the respondent indicated that:

“I have a specific budget on charities. I spend about 5 to 10% of my profit on charities. Like I arrange for lunch of about 50-60 people every Friday. I am also planning to sponsor scholarship at my alma mater to support deserving students.”

Likewise, many other also provided indication of a more formal and monetary based contribution and philanthropic orientation. Male respondents also stressed on the need to help poor people. One of the male entrepreneur argued that:

“There is a lot of poverty in Pakistan. Responsible people and businesses must come forward and play a significant role to help people in need.”

Likewise, another male respondent detailed that they were organizing various events in their community to engage the community and provide benefit to all. In this regard, blood donation camps, relief campus for the hunger stricken, flood affecters, and support of widows and orphans were the main avenue being addressed from male side. Lastly, one male entrepreneur also argued that doing business is beneficial for the society and economy as it creates jobs and contribute to the economic growth of a country. It was argued that:

“I have more than 30 employees in my call centers, which is a positive contribution to the society and economy. Businesses automatically are serving community and society by creating employment opportunities and providing services.”

Considering males, overall focus of the responses remained on the philanthropic avenues and contributions, where male entrepreneurs indicated towards material or monetary aspects, where giving away money was their contribution to the local community.

Females respondents also have focus on the philanthropic activities. They explained that they were contributing to society by educating and feeding the poor of the society. There was also an indication of active involvement of the female respondents, like one respondent explained that she actually started her business by educating the poor and she was actively doing it. Further, there was also some indication that female entrepreneurs have more involvement in the society. One respondent explained that,

“I know many poor people in my locality. There is a widow who lives nearby. She has two daughters and barely meet her expenses. I often visit her and offer her help.”

There was another indication where one female entrepreneurs were supporting three families to get their children educated. This indicated that females might be more involved in community service and have a consistent and long term approach towards their philanthropic work.

Table 9: Local community – Comparison

Male Entrepreneurs	Female Entrepreneurs
<ul style="list-style-type: none"> - Philanthropy – Monetary contributions - Economic – job creation 	<ul style="list-style-type: none"> - Philanthropy – Monetary contributions and involvement

Concluding the results, it can be argued that both male and female entrepreneurs had focus on philanthropic work, males had a more monetary and onetime help orientation towards the philanthropic work, while females along with monetary help seemed to be more involved in philanthropic work and had a consistent and long term orientation towards philanthropic work.

5.3 Summary of findings

Considering the data collected from male and female entrepreneurs, this study finds considerable differences between males and females for their general orientation, their attitudes towards people and management of relationship with them, and their focus on ethical conduct.

With regard to general orientation, it was found that male entrepreneurs had more quantitative orientation having monetary ramifications, where they consider everything in context of gain and loss. Males had clear quantitative preferences linking to money or gains: doing businesses for the money; improvement of social status; building positive image through CSR; recognition of tax authorities, banks, partners, and politicians; prospects of repeat sales and profits with customers; timely salaries and performance bonuses to employees, timely payments and beneficial relationship with suppliers; and monetary philanthropic contributions. On the other hand, females had a more qualitative orientation having intrinsic considerations having more psychological and relational touch. Females highlighted things like pursuing business as hobby, supporting family, self-empowerment, customer satisfaction, helping community, balance, helping family, personal satisfaction, customer loyalty, making customer happy, truthfulness, work life balance of employees, and respecting employees and suppliers.

In context of their attitude towards the stakeholders, male entrepreneurs had more transactional attitude towards stakeholders where the focus was on building long term relationship with customers to ensure repeat sales, provision of timely salary and bonuses for performance, timely payments and beneficial relationship building with suppliers, and CSR to build better image of the company. On the other hand, female entrepreneurs had a relational, kind, and considerate attitude towards the stakeholders. In this regard, they related to the notions of customer satisfaction, making customer happy, being truthful with customer, providing work life balance to employees and females, respecting employees and making them happy, respecting suppliers, cleaning environment, and consistent involvement in philanthropic initiatives

Lastly, women entrepreneurs seem to have a more ethical attitude, whereas males had more materialistic attitude. Females indicates the notions of truthfulness and fair play with customers, doing ethical businesses as per Islamic principles, keeping the environment clean, being considerate to employees and listening to their needs, and community involvement. On the other hand, male entrepreneurs did not express ethical aspect of businesses and stakeholder management apart from indication of provision of good and safe working environment, which already is a right of employees.

Overall, data collected for this study finds considerable differences in male and female businesses and CSR orientation in Pakistan. Following section discusses these findings and tries to explain these differences with the help of social role theory within the context of Pakistan.

6. Discussion and Analysis

Empirical data summarized in previous section has elaborated CSR related differences between male and female entrepreneurs in Pakistan. The data was collected and organized using stakeholder theory, where major stakeholders of a typical businesses were identified and respondents were enquired about their responsibilities towards those stakeholders. Overall, this study found differences between male and females pertaining to their entrepreneurial aspirations, their attitude towards profit earning, their management of some stakeholders like employees, customers and suppliers, and scope of their philanthropic contributions. The data revealed that these differences could be summarized in relation to their general orientation and behavior, their attitude and management of relationship with stakeholders, and their ethical considerations. I argue that these differences could be explained through social role theory, which posits that attitude and behavior of people is influenced by societal and environmental factors, where each gender group is assigned a specific role in the society, and that role then shapes behavior and attitude of individuals in a particular manner. Since, social role theory is context bound as it argues that a particular society assigned specific roles to both gender group, it is important to consider social context of Pakistan with regard to gender roles. Therefore, this section first provides a description of social roles assigned to males and females in Pakistani society, and then explains gender differences within local context of Pakistan.

6.1 Social roles in Pakistan

Pakistan is a conventional country with patriarchal society, where women are not considered equal to men (Weiss, 1990). Weiss (1999) further argued that a particular dichotomy exists between men and women for their economic participation in Pakistan. Traditionally, Pakistan had been part of Indian sub-continent, and its culture is considerably influenced by Indian ideology, where women are considered subjugated to men. Further, Islam being the official religion of the country, social role of women is also defined in Islamic context, where women are given equal rights, but men are charged with a duty to provide for his wife and other family members (Tabassum, 2016). Despite the propagated equal rights of women in Islam, Pakistani culture is influenced by traditional Hindu ideology and has a male dominant culture (Bhattacharya, 2014), where women are discriminated and have lower access to financial resources, and sometimes education and other facilities (Tabassum, 2016).

Pakistani society has strong family orientation, and people in the country prefer to live in joint family system (Itrat et al., 2007). Within family setup, women are labelled as bearer of family honor and are considered home maker, while men are deemed breadwinner of the family (Tabassum, 2016). Thus, women remain in private confines of home (Grünenfelder, 2013), while men are charged with the responsibility of public sphere of outside home, where they are involved in social networking, economic activities, and political alliances (Tabassum, 2016). Kamal (1997) argued that economic roles of women are disapproved in Pakistani society, while their household chores are considered a social obligation and not an economic contribution. Thus, men are expected to assume all responsibility earning for the family, and they are pushed to earn their livelihood immediately after completion of their studies (Moazam & Shekhani, 2018). Most females are not assumed to work outside of home, but some women take this responsibility to support their families (Omar et al., 2004).

Considering the social roles in Pakistan, men have a responsibility to earn, while women stay at home to manage large household in joint family system and are expected to behave in a polite and empathetic manner (Noor et al., 2021). Most joint families in Pakistan have many members including elderly, young people, and children; and women are charged with the responsibility to take care of their needs. At home, women are expected to cook and serve food, do laundry and cleaning, help children and men to get ready in the morning, and deal with guests and other relatives. This caring role of women causes them to adopt a nurturing attitude (Lippa, 2010), which brings kindness, politeness, and empathy in their personality (Noor et al., 2021). As a result, they become more considerate of the needs and feelings of people around them.

Thus, in patriarchal society of Pakistan, males are charged with an active role that is related to going and working outside home and earning money; while females are assigned a role to remain at home and take care of a large number of people in a joint family system. This role division makes men more aggressive and social, with sheer focus on economic gains and trade off. On the other hand, women exhibit a more passive and nurturing attitude with a focus to serve people and make them happy. This analysis uses this lens to understand CSR related differences between male and female entrepreneurs. The differences were summarized in three main aspects i.e. general orientation related differences, differences pertaining to attitude towards stakeholders, and ethical outlook differences.

6.2 General orientation

The general orientation of male and female entrepreneur in Pakistan could be differentiated with their quantitative and qualitative focus. It was found that male had more quantitative focus, which was more related to economic considerations, profits, and tradeoffs. Like for their entrepreneurial aspirations, males had an ultimate focus on the economic considerations of earning money and boosting their social status through expensive possessions. Their business goals were also focused on profits and growth. Their conceptualization of CSR was also showed more focus on monetary donations and using CSR to build a good image for business. Mean also identified money related or beneficial stakeholders like banks, tax authorities, partners, and politicians. Their customer orientation was also focused on building long term relationship to ensure repeat sales, employee orientation was characterized by timely payment of salaries and performance bonuses, and supplier orientation was also making timely payments. On the other hand, females had more qualitative focus which was more related to the intrinsic element of self-satisfaction and appropriateness of dealing with stakeholders. It was found that along with a motive to earn money, women were doing business as a hobby, to support their family, and to seek empowerment. Further, their performance focus was not only profits, but also satisfaction of customers and community help, along with self-empowerment. Their conceptualization of CSR was also based on consistent support of poor and doing ethical businesses. Females also identified less stakeholders and did not mention banks and other money related stakeholders. Their customer orientation was more related to customer satisfaction, making customers happy, and remaining truthful. Likewise, their employee orientation was based on employee respect, work life balance, and provision of good salary. Their supplier orientation was also based on respecting suppliers and maintaining good working relationship. Lastly, their philanthropy initiatives were also based on involvement other than monetary contribution. Thus, differences of general orientation were found between male and female entrepreneurs, where males were more focused on economic considerations, while female entrepreneurs had intrinsic considerations as well.

Such differences between male and female entrepreneurs stem from the social role expectations in the society of Pakistan. It has been highlighted that male and female have difference in their economic participation (Tabassum, 2016; Weiss, 1999) because males are expected to pursue economic initiatives, while females are not expected to earn money in Pakistan, even if they are well qualified to do a job (Moazam & Shekhani, 2018). This is also consistent with the previous literature, where males are breadwinners and females are home makers (Lippa, 2010). Males might be more focused on monetary aspect of businesses and earning more money as they are charged with the responsibility of breadwinning in the family. Moazam and Shekhani (2018) noted that in Pakistan males are charged with the prime responsibility of earning money to support his family and they are pushed to earn livelihood after education, while it was not true for women.

Hechavarria et al. (2012) indicated that women might be more inclined towards social entrepreneurship, where profitability might be a secondary motive. Itani et al. (2011) also noted that economic reasons were secondary for the females to start a business, while some studies have deemed economic reasons important (Omar et al., 2004). In this context, it could be

argued that, when females are not motivated by family reasons, they are not much interested in the economic aspect of businesses, but for some other intrinsic consideration like improvement of self-empowerment (Noor et al., 2021). Thus, women seeking independence and self-empowerment may also be inclined to start a business. It is quite clear that social roles assumed by males and females in society of Pakistan have direct relevance to the entrepreneurial aspiration of the male and female entrepreneurs in Pakistan, where males have more economic aspirations, while females are other qualitative or intrinsic considerations to start a venture.

6.3 Attitude towards stakeholders

The attitude of male and female entrepreneurs towards stakeholders could be differentiated by the model of attitude, where males had more transactional attitude towards stakeholders, while females had a more relational attitude towards stakeholders. Male entrepreneurs were interested in building a long term relationship with the customers and ensuring repeat sales to secure profit prospects of businesses with customers. Likewise, male entrepreneurs highlighted bonuses to employees for performance along with some entertainment, friendly attitude. Further, they highlighted the need to build a long term beneficial relationship with suppliers. Lastly, it was also noted that male entrepreneurs considered CSR as a tool to improve image of the business, making their CSR orientation more transactional in nature. On the other hand, female entrepreneurs had more focus on relational considerations. They were focused on making customer happy, customer satisfaction, loyalty, and fair play. Further, females highlighted that respecting employees and making them happy was also a consideration along with ensuring their work life balance. The focus of female entrepreneurs seems to be on facilitating employees to manage the relationship. Again, female entrepreneurs highlighted importance of good working relationship with suppliers and respecting them. Lastly, women also expressed a need to remain involved with the community through philanthropic initiatives. Thus, male entrepreneurs' attitude towards important stakeholders was transactional, with a focus of some trade off; while female entrepreneurs had a relational attitude towards stakeholders, where focus is establishment and maintenance of good relationship with every viable stakeholder.

These differences could also be considered in relation to the social role theory in the country. Considering the social role of men to go outside and deal with external actors to earn, it has been argued that males are expected to be more ambitious and aggressive in traditional societies to depict their muscularity (Nivette et al., 2019; Schneider & Bos, 2019), which makes them more direct in dealing with stakeholders and enable them to focus on functional aspect of their relationship. This enables them to deal with customers in a more direct manner. In this regard, males exhibit more functional approach to deal with customers (Mathies & Burford, 2011). Further, they use more autocratic leadership style (Carli & Eagly, 2007), enabling them to control their subjects in a transactional manner.

On the other hand, women are argued to have a nurturing attitude towards their stakeholders as they are charged with the responsibility of taking care and nurture their household (Eagly et al., 2000, Lippa, 2010), making them more relationship oriented. Waerness (1984) argued that women are entrusted with the responsibility of being caring in the societies. Thus, they exhibit

more caring, cooperative, sensitive, and sympathetic attitude (Carli & Eagly, 2007). Considering stakeholder of customers, Koc (2020) noted that nurturing nature makes women suitable for customer services. Females are also more empathetic (Graça et al., 2018), possess better listening skills (Nimani & Dagarin, 2019), and develop affiliation with people (Noble et al., 2006) where Löffler and Greitemeyer (2021) noted that more empathetic nature of women is contextually influenced. Women entrepreneurs are also more open towards employing and supporting female staff (Shahzad et al., 2019). In conventional societies like Pakistan, women manage a large household and are expected listen to all and remain empathetic in the process (Noor et al, 2021). Further, Nadeem et al. (2017) noted that women have a unique sense of market orientation, which enables them to understand customers and their needs in a better manner. With regard to employees, Horowitz et al., (2018) also argued that women are able to create a respectful working environment by valuing their employees. Carbajal (2018) also argued that women working style is based on giving support and providing autonomy to their employees. Lastly, women entrepreneurs are more open towards employing and supporting female staff (Shahzad et al., 2019). In this regard, Rehman and Roomi (2012) argued that women themselves face work-family balance issues. Therefore, they understand the issue better and try to facilitate other women in this regard. Lastly, it is also noted that females are kind and are respectful to other individuals (Eagly, 2013), which is also evident in analysis, where women indicated to build a respectful relationship with employees and suppliers. Thus, the nurturing role of women enables them to focus more on the soft aspect of their relationship with the stakeholders, while male focus on the transactional aspect.

6.4 Ethical outlook

Lastly, some differences were also noted with regard to ethical outlook of male and female entrepreneurs in Pakistan. It was noted that females had more ethical expressions compared to men. While relating to the responsibilities towards customers, females explained that customers should be treated in a truthful manner and fair play and there should not be any deceptions or lies. They also related to doing ethical business or business which is consistent with Islamic principles, while relating to the conceptualization of CSR. Women also stressed on the need to keep the environment clean and highlighted littering and sweeping. There was a general notion of being considerate with and respecting stakeholders. Interestingly, male respondents did not relate to the ethical aspects of doing business, there was just one indication of providing a good and safe environment to the employees, which already is obligatory for the business.

Previous research has also argued that women are more ethical (Bernardi et al., 2009) compared to men and they also exhibit higher religious tendencies (Schnabel, 2016). Considering the element of respect and considerate nature, Boruist and de Bruin (2019) noted that women possess humanitarian values. Further, Larkin et al. (2013) also argued that women like fair play and transparency. These ethical strands also develop in women due to their defined social in society as a mother and mentor of upcoming generation (Ladd-Taylor, 1994). Likewise, the element of keeping environment clean, littering, and sweeping stem from responsibility of women to keep the household in order. In this regard, Foster et al., (2012) highlighted that sweeping is considered women's work. Thus, women either are more ethical or are more

expressive about their ethical orientation in Pakistan and this ethical expression is also related to the social roles entrusted to women in the society.

7. Conclusion

7.1 Conclusion

Corporate social responsibility is an emerging domain in the modern business paradigm, where it is argued that affective CSR yields quantitative benefits to the businesses. Research on CSR has documented differences of CSR orientation between men and women, where women are perceived to be more ethical and pursue more CSR initiatives more vigorously. Previous research on the avenue is concentrated in larger firms and that also is conducted for developed economies, while entrepreneurs and developing countries have received little attention from researchers. Further, most studies only document differences of CSR and ethical behavior between men and women and ignore underlying reasons of such differences. This study has considered this gap to collect data from male and female entrepreneurs of a developing economy i.e. Pakistan to highlight differences of CSR aspirations of male and females and explained these differences with the help of social role theory.

It was found that male and females differ in various aspects of CSR. Considering their entrepreneurial orientation, male entrepreneurs have more quantitative or economic orientation, considering tradeoffs pertaining to gain and loss. On the other hand, females had more qualitative orientation focused on intrinsic consideration. These difference stem from the social expectation from male to earn money and support the family, and lack of earning expectations from women. Further, women and men attitude towards the stakeholders was also found different, where women exhibited a more relational attitude, while men had more transactional attitude. This relational attitude of women focusing on satisfaction and respect of stakeholders was due to the social expectation from women to remain considerate, nurturing, and respectful. Considering transactional attitude of male, it was noted that males are expected to be more aggressive in the society to ensure their muscularity, which enables them to adopt a more direct and functional attitude towards stakeholders. Lastly, women were found to be expressive about their ethical orientation, which due the social role of women as mother, where they are expected to train their children in good manners. Further, element of ensuring cleaning also stems from the social role of women, where they are expected to keep house clean and in order.

This study confirms the existence of differences between male and female entrepreneurs for their CSR orientation and also highlights the relevance of social role theory in explaining these differences. This study is the first of its kind to study gender related CSR differences among entrepreneurs of a developing economy of Pakistan. Further, the study borrows social role theory from the literature of sociology, which also is a contribution and paves the path of further research an understanding on the differences.

7.2 Implications of the study

This study confirms the gender differences pertaining to CSR perceptions of entrepreneurs in Pakistan and explains that these differences have societal and environmental stimulus. Considering the revelations of this study, this study has implications for entrepreneurs and future researchers:

Entrepreneurs must understand that CSR creates value for modern firms and pursuing CSR has become important for functional and strategic reasons. In this regard, I have found that female entrepreneurs are more inclined towards CSR and ethical behavior, while this group ignores profit and earning prospects. On the other hand, male group is higher for economic or monetary aspect, and lower for CSR and ethical aspect. I recommend both groups to adopt a balanced approach, where female entrepreneurs should consider earning ability and financial sustainability of a business, while male group must improve on its CSR ideologies and practices. This study argues that found differences have external and environmental cause and could be improved with conscious tries over the time. Entrepreneurs could also consider to form gender diverse teams to learn from each other and form partnerships with representation of males and female entrepreneurs to draw in strengths of each other. Male and female entrepreneurs could set quantitative goals to improve on their shortcomings by adopting a continuous and conscious approach.

Future researchers could investigate implications of social role theory for other societal contexts in different countries. Further, there is also a need to conduct in-depth studies on each aspect of CSR or in relation to different stakeholders to understand implications of social role theory for each aspect separately, in detail. There is also a need to study, how social roles affect entrepreneurial intentions and business outcomes to expand the scope of the domain.

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Appendix A: Questionnaire

Dear sir/ Madam,

I am Nazia Mudassar from University of Gothenburg, Sweden. As a part of my final project, I am conducting a study on Pakistani entrepreneurs to understand their perceptions on different aspects of Corporate Social Responsibility (CSR). An associated objective of my study is to compare the CSR perceptions of male and female entrepreneurs from Pakistan. This survey is designed to collect information on your CSR aspirations, perceptions, and practices. Participation in the survey is voluntary and you may refuse to participate in the survey anytime you want. Further, your identity will not be revealed to anyone and the data collected through this survey will also remain confidential. Furthermore, the collected data will be destroyed after completion of my degree. This survey mostly asks open ended questions. Therefore, I request you to provide a **detailed response** to each question. This would help me to enrich my study a lot. This survey would take about 15-20 minutes of your time. You can direct your queries at nazia.siddiquishaheen@gmail.com.

I thank you for your cooperation and participation in the survey.

Demographical Information

- | | | | |
|------------------|----------------------|-------------------|---------------------|
| Gender: | a. Male | b. Female | |
| Education: | a. Below Bachelors | b. Bachelors | c. Masters or above |
| Age: | a. Below 20 Years | b. 20 to 30 Years | c. Above 30 Years |
| Education Types: | a. Business | b. Non-Business | |
| Business Type: | a. Services/ Trading | b. Manufacturing | |
| Age of Business: | a. 0-5 Years | b. 5-10 Years | c. Above 10 Years |

Please provide a **detailed answer** to the following questions:

1. Why did you start the business? Relate to your aspiration(s).
2. What do you think should be objective of a modern business?
3. How businesses can do something to contribute to the society or community?
4. What do you think Corporate Social Responsibility is?

5. According to you, what stakeholders have direct relationship with an organization?

6. What do you think are your responsibilities towards organizational profitability?

7. What do you think are your responsibilities towards your customers?

8. What do you think are your responsibilities towards your employees?

9. What do you think are your responsibilities towards your suppliers?

10. What do you think are your responsibilities towards environment?

11. What do you think are your responsibilities towards local community/ society?

12. Provide your opinion on the relative importance of following aspects in context of your business practices:

Aspects	High Importance	Medium Importance	Low Importance
Profitability			
Customers			
Employees			
Suppliers			

Environment			
Local community/ Society			
Any other (Please mention) _____			
Any other (Please mention) _____			
Any other (Please mention) _____			

Appendix B: List of Respondents

Sr.	Respondent Name	Business	Gender	Name
1	Iqra	Private School	Female	Allied School Raiwind
2	Mian Awais Shahbaz	Private College	Male	Punjab College Kamoki
3	Rafay Nawaz	Clothing Brand	Male	Gulalae
4	Waqar Ashraf	Exporter	Male	Elixir Enterprises
5	Faryal Munir	Freelancer – Content Writing & Marketing	Female	No Formal Name
6	Zahid Rana	Real Estate Agency	Male	Pak Estate
7	Alyzeh	Ice Cream and drinks	Female	Soda Voda
8	Noor ul Aien Khan	Clothing/ Tours & Travels	Female	Aienz
9	Mubashir Khan	Children Clothing	Male	BonBon
10	Amna Jabeen	Private School	Female	Prime Grammar School
11	Raghab Majeed	Fast Food Restaurant	Male	AR Food Court
12	Adnan Mubashar	Call Centre	Male	BDS Consultants
13	Ayesha	Trainings & Consultancy	Female	Skillerz
14	Zia Shaukat	Construction	Male	ZA Contractors
15	Qurat ul Aien	Private School	Female	Unique School Engineers Town
16	Shabbir Hussain	Rent a Car	Male	Bismillah Car Rental
17	Lubna Jabeen	Food Business	Female	Eatable Unbeatable
18	Muhammad Ahmad	Private College	Male	Ripah Community College Thokar
19	Iram Liaquat	Home Decorations	Female	Prestige Decor

Interview conducted from 2, 3, 4, 5, 8, 10