


**THE IMPACT OF IMPLEMENTING ISO 26000 ON FIRMS' PERFORMANCE: THE MEDIATING ROLE OF CORPORATE GOVERNANCE**

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ARTICLE INFO	ABSTRACT
<p><b>Article history:</b></p> <p><b>Received</b> 31 June 2023</p> <p><b>Accepted</b> 28 September 2023</p> <p><b>Keywords:</b></p> <p>Corporate Social Responsibility (CSR); ISO 26000; Firms' Performance; Corporate Governance (CG).</p>	<p><b>Purpose:</b> This study aims to investigate the impact of implementing social responsibility ISO 26000 on firms' performance in the telecommunication industry in Jordan through considering the mediating role of corporate governance.</p> <p><b>Theoretical framework:</b> Three telecommunication companies are licensed in Jordan: Zain, Orange and Umniah. Jordan telecommunication industry has witnessed big growth in the latest years (Obeidat, 2016.). Corporate social responsibility (CSR) is an essential factor that is expected to boost performance of Jordanian telecommunication companies (Al-ma'ani, et. al., 2019). They added that applying CSR will result in employee and customer satisfaction and increase the levels of loyalty of internal and external stakeholders. Corporate social responsibility has a highly positive effect contribution to the development of society and firm's achievement in terms of profit (Al-Kayed, 2014). This paper investigates social responsibility impact on firms' performance from the perspective of ISO 26000 seven core subjects that are organizational governance, human rights, labour practices, the environment, fair operating practices, consumer issues and community involvement and development.</p> <p><b>Design, Methodology, Approach:</b> A purposive sample of 350 senior employees from both organizations were given the questionnaire. There were 304 valid questionnaires for the actual analysis. Two statistical methods were employed to examine the data. The preliminary data were analysed using SPSS version 24, which also provided descriptive analysis of the sample's data collection, including means, standard deviations, and frequencies. Additionally, to evaluate whether the mediator variable is acting as a mediator or not, the Structural Equation Modelling (SEM) with AMOS 22 was used to analyse the hypothesis.</p> <p><b>Findings:</b> The study findings show that there is a statistically significant impact of the implementation of social responsibility ISO 26000 on firms' performance in the Jordanian companies within the telecommunication industry. Furthermore, the study also found that corporate governance had a significant impact on firms' performance, where the relationship is significant and positive, but it doesn't have a mediating role between implementing social responsibility ISO 26000 and firms' performance.</p> <p><b>Research, Practical &amp; Social implications:</b> The theoretical implication is that this study is expected to be a reference for further researchers who study social responsibility especially for those who wish to conduct research in ISO 26000. For the practical implication, to achieve more validation of the study model and to achieve more generalized findings, further investigation needs to be conducted with the</p>
	

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national perspective, developing the study model to consider other industries in Jordan. In other words, more research could validate the same model by replicating it in a comparative study in different industries as an attempt to ascertain if the model could be more general in the different industries.

**Originality:** All organizations wanting to comprehend social responsibility from the perspective of ISO 26000 will find benefit in this article.

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## O IMPACTO DA IMPLEMENTAÇÃO DA ISO 26000 NO DESEMPENHO DAS EMPRESAS: O PAPEL DE MEDIADOR DO GOVERNO CORPORATIVO

### RESUMO

**Objetivo:** Este estudo tem como objetivo investigar o impacto da implementação da norma ISO 26000 de responsabilidade social no desempenho das empresas no setor de telecomunicações na Jordânia, considerando o papel mediador do governo corporativo.

**Estrutura teórica:** Três empresas de telecomunicações estão licenciadas na Jordânia: Zain, Orange e Umniah. A indústria de telecomunicações da Jordânia tem testemunhado um grande crescimento nos últimos anos (Obeidat, 2016.). A responsabilidade social das empresas (RSE) é um fator essencial que deverá impulsionar o desempenho das empresas de telecomunicações jordanas (Al-ma'ani, et al., 2019). Eles acrescentaram que a aplicação da RSE resultará na satisfação dos funcionários e dos clientes e aumentará os níveis de lealdade das partes interessadas internas e externas. A responsabilidade social das empresas tem um efeito altamente positivo para o desenvolvimento da sociedade e a realização da empresa em termos de lucro (Al-Kayed, 2014). Este documento investiga o impacto da responsabilidade social no desempenho das empresas a partir da perspectiva da ISO 26000, sete assuntos centrais que são governança organizacional, direitos humanos, práticas trabalhistas, meio ambiente, práticas operacionais justas, questões de consumo e envolvimento e desenvolvimento da comunidade.

**Design, Metodologia, Abordagem:** Uma amostra intencional de 350 funcionários seniores de ambas as organizações receberam o questionário. Houve 304 questionários válidos para a análise real. Dois métodos estatísticos foram empregados para examinar os dados. Os dados preliminares foram analisados utilizando o SPSS versão 24, que também forneceu análise descritiva da coleta de dados da amostra, incluindo médias, desvios padrão e frequências. Além disso, para avaliar se a variável mediadora está atuando como mediadora ou não, utilizou-se a Modelagem de Equação Estrutural (SEM) com AMOS 22 para analisar a hipótese.

**Constatações:** Os resultados do estudo mostram que há um impacto estatisticamente significativo da implementação da ISO 26000 de responsabilidade social no desempenho das empresas jordanas no setor de telecomunicações. Além disso, o estudo também constatou que o governo das sociedades teve um impacto significativo no desempenho das empresas, onde a relação é significativa e positiva, mas não tem um papel mediador entre a implementação da responsabilidade social ISO 26000 e o desempenho das empresas.

**Investigação, implicações práticas e sociais:** A implicação teórica é que este estudo é esperado para ser uma referência para outros pesquisadores que estudam a responsabilidade social, especialmente para aqueles que desejam realizar pesquisas em ISO 26000. Para a implicação prática, para conseguir uma maior validação do modelo de estudo e obter resultados mais generalizados, é necessário realizar uma investigação mais aprofundada com a perspectiva nacional, desenvolvendo o modelo de estudo para considerar outras indústrias na Jordânia. Por outras palavras, mais investigação poderia validar o mesmo modelo, replicando-o num estudo comparativo em diferentes indústrias como uma tentativa de determinar se o modelo poderia ser mais geral nas diferentes indústrias.

**Originalidade:** Todas as organizações que desejam compreender a responsabilidade social da perspectiva da ISO 26000 encontrarão benefícios neste artigo.

**Palavras-chave:** Responsabilidade Social Corporativa (CSR), ISO 26000, Desempenho das Empresas, Governança Corporativa (CG).

## EL IMPACTO DE LA IMPLEMENTACIÓN DE ISO 26000 EN EL RENDIMIENTO DE LAS EMPRESAS: EL PAPEL MEDIADOR DE LA GOBERNANZA CORPORATIVA

### RESUMEN

**Objetivo:** Este estudio tiene como objetivo investigar el impacto de la implementación de la responsabilidad social ISO 26000 en el desempeño de las empresas en la industria de las telecomunicaciones en Jordania a través de la consideración del papel mediador de la gobernanza corporativa.

**Marco teórico:** Tres empresas de telecomunicaciones tienen licencia en Jordania: Zain, Orange y Umniah. La industria de las telecomunicaciones jordanas ha experimentado un gran crecimiento en los últimos años (Obeidat, 2016). La responsabilidad social corporativa (RSE) es un factor esencial que se espera que aumente el rendimiento de las empresas de telecomunicaciones jordanas (Al-ma'ani, et al., 2019). Añadieron que la aplicación de la RSE dará como resultado la satisfacción de los empleados y clientes y aumentará los niveles de lealtad de las partes interesadas internas y externas. La responsabilidad social de las empresas tiene un efecto muy positivo en la contribución al desarrollo de la sociedad y al logro de la empresa en términos de beneficios (Al-Kayed, 2014). Este artículo investiga el impacto de la responsabilidad social en el desempeño de las empresas desde la perspectiva de la norma ISO 26000 en siete temas centrales: gobierno organizacional, derechos humanos, prácticas laborales, medio ambiente, prácticas operativas justas, problemas de los consumidores y participación y desarrollo de la comunidad.

**Diseño, Metodología, Enfoque:** Se aplicó el cuestionario a una muestra intencional de 350 altos funcionarios de ambas organizaciones. Se utilizaron 304 cuestionarios válidos para el análisis real. Se emplearon dos métodos estadísticos para examinar los datos. Los datos preliminares se analizaron utilizando el programa SPSS versión 24, que también proporcionó un análisis descriptivo de la recolección de datos de la muestra, incluyendo medias, desviaciones estándar y frecuencias. Adicionalmente, para evaluar si la variable mediadora está actuando como mediadora o no, se utilizó el Modelo de Ecuaciones Estructurales (MEB) con AMOS 22 para analizar la hipótesis.

**Conclusiones:** Los resultados del estudio muestran que hay un impacto estadísticamente significativo de la implementación de la responsabilidad social ISO 26000 en el desempeño de las empresas jordanas dentro de la industria de las telecomunicaciones. Además, el estudio también determinó que el gobierno corporativo tuvo un impacto significativo en el desempeño de las empresas, donde la relación es significativa y positiva, pero no tiene un papel mediador entre la implementación de la responsabilidad social ISO 26000 y el desempeño de las empresas.

**Investigación, implicaciones prácticas y sociales:** La implicación teórica es que se espera que este estudio sea una referencia para otros investigadores que estudian la responsabilidad social, especialmente para aquellos que desean realizar investigaciones en ISO 26000. Para obtener una mayor validación del modelo de estudio y obtener resultados más generalizados, es necesario realizar más investigaciones con la perspectiva nacional, desarrollando el modelo de estudio para considerar otras industrias en Jordania. En otras palabras, una mayor investigación podría validar el mismo modelo replicándolo en un estudio comparativo en diferentes industrias como un intento de determinar si el modelo podría ser más general en las diferentes industrias.

**Originalidad:** Todas las organizaciones que quieran comprender la responsabilidad social desde la perspectiva de la norma ISO 26000 encontrarán beneficio en este artículo.

**Palabras clave:** Responsabilidad Social Corporativa (RSE), ISO 26000, Desempeño de las Empresas, Gobierno Corporativo (GC).

## INTRODUCTION

In the twentieth century, the concept of performance was developed where a series of definitions were poured in to create a wide comprehension of performance (Patlolla and Doodipala 2018). Taouab and Issor, (2019) studied a big number of definitions of firms' performance starting from the 1950s until the twenty-first century. Recently, due to the fact that businesses can be conducted anywhere in the world, the firms' performance was the first to be assessed by investors from all over the world (Matari, et al., 2014). Folan, et al. (2007) illustrated that performance is shaped by the environment, the objectives, and the relevancy of the recognizable features. They used several definitions for the concept of performance where they reached the result that the concept should be analysed and quantified in different ways. Seashore and Yuchtman (1967) defined the firms' performance as the organizations' ability to exploit their environment for accessing and utilizing the limited resources. Performance is a

specific outcome achieved in management, economics, and marketing, giving the organization and its structural and procedural components characteristics of effectiveness, efficiency, and competitiveness (Verboncu and Zalman, 2005). Siminica (2008) believes that a company is performant when it is both effective and efficient. Therefore, the performance is a function of two variables, efficiency and effectiveness. Other scholars added definitions for the firms' performance (Gavrea and Ilies, 2011), they added several definitions to clarify the concept of organizational performance. They described organizational performance as a set of financial and non-financial measures that provide information on the degree of accomplishment of goals and outcomes. Some scholars measure firms' performance with a single indicator and consider this concept as unidimensional, even while acknowledging its multidimensionality (Miller et al., 2013). The measurement of performance indicates to the process of measuring the action's effectiveness and efficiency (Neely et al., 2005).

Lately, the corporate governance (CG) term has become more popular in the world of businesses. Many researchers and scholars have studied CG. Financial economists, practitioners, and policymakers have paid close attention to the value of CG (Yu and Yang, 2017). The CG refers to the processes, policies, customs, laws, and institutions that direct organizations and companies in the way they administer, act, and control their operations. It aims to achieve the organization's objectives and oversees relations with all stakeholders involved including the board of directors and shareholders (Khan, 2011). There isn't a single definition of CG that is agreed upon across all contexts and nations (Dabor et al., 2015). OECD defines CG as "the system by which business corporations are directed and controlled". According to Ehikioya (2009), CG has a significant impact on a firm's performance and if the functions are properly established for the CG system, it will attract investment, assist in maximizing the company's resources, enhance the company's pillars, and produce the anticipated increase in firm performance. Matari et al. (2014) discussed that noticeable attention has been devoted to determining the CG effectiveness through several firm performance measurements, one that is related to the production process, namely technical efficiency. This is due to the fact that a business organization's core component is its operation function, which refers to the conversion of inputs into outputs and in which efficiency plays a crucial role (Sheu and Yang, 2005). The focus of CSR and CG is on an organization's ethical practices, responsiveness to its stakeholders, and environment in which it operates (Verma and Kumar, 2012). They added that CSR and CG enhance firms image and have a direct impact on the firms' performance. Turker (2009) argued that there is no universally accepted definition of

CSR. Dahlsrud (2008), identified and analysed 37 different definitions of CSR, while he didn't capture all of them. CSR is described as a corporation's "responsible" or positive attitude toward all of its stakeholders (Blasi et al. 2018). Governance, transparency, ethics, community involvement, corporate relationships, product value, financial return, environmental protection, and employment practices, are all components of CSR (Epstein and Schnietz, 2002). CSR concerns the social, environmental, ethical behaviour and governance of a firm that goes beyond any legal obligations (Escrig-Olmig et al., 2015). ISO 26000 standard represents a guidance on CSR and it is a very important document on CSR. The standard simply outlines concrete forms of social responsibility, outlined to assist organizations' efforts to contribute to sustainable development, in order to achieve its objectives (Moratis and Cochius, 2017).

## LITERATURE REVIEW

### Corporate Social Responsibility (CSR)

CSR is a general business technique which is involved with the sustainable development and stabilization of the economy, environment and social domains (Rao and Tilt, 2016). According to Geryk (2018), CSR is influenced by the three words society, responsibility, and business. This indicates that the relationship between the community and organization is interchangeable, and this relationship describes the scope of expected responsibility on both sides of the relationship. The implementation of CSR demonstrates the firms' commitment to its stakeholders, and therefore enhances the firms' legitimacy, reputation and credibility (Moratis and Van der Veen, 2010). According to them, implementing CSR through a standard can raise awareness of CSR inside a firm and foster a sense of a common bond and identity. CSR includes many issues such as human resources management, health and safety, working conditions and stakeholder's relationships, such as the relationships with the local communities, suppliers, and consumers (Branco and Rodrigues, 2006). They suggested that firms should take the responsibility of any problem that occurs due to their operations independently, without being forced by government regulations and the laws. Investing in CSR can have a number of advantageous effects, including improving the company's long-term growth prospects, lowering risk, and bolstering its financial aspects. (Lin et al., 2020). Alshammari (2015) asserted that firms can strategically create a competitive advantage by a solid social performance, which in turn will be rewarded by the stakeholders. This corresponds to Porter and Kramer (2006) point of view, CSR can be a source of competitive advantage, opportunity, and innovation instead of being a cost, a constraint, or a charity deed. As well, (Ceglinski and

Wisniewska, 2017), stated that the organizations activities of CSR can bring different benefits, some of which may translate into gaining competitive advantages.

## **ISO 26000**

The International Organization for Standardization (ISO) launched ISO 26000 standard in 2010 to provide an international guidance on social responsibility for all types of organizations. Experts from 90 countries and 40 organizations participated in the five-year development of a social responsibility guidance using a multi-stakeholder approach (Moratis, et.al., 2014). The main goal is to help organizations implement CSR by translating the principles and core subjects into practical activities and by providing examples of best practices in the social responsibility field. ISO 26000 is a global regulatory mechanism in CSR, and is non-certifiable standard (Tuczek, et, al., 2018).ISO 26000 standard presents seven principles and seven core subjects that recognize social responsibility and engage stakeholders. The ISO 26000 standard can be used as a benchmark for assessing the extent to which an organization is engaged in developing the anticipated relationships with its environment. As well, through fostering relationships with stakeholders, enhancing reputations, and boosting confidence, pro-social actions may offer a significant competitive advantage that, in terms of investor relations, brings measurable advantages (Bluszcz and Kijewska 2021). According to Camilleri (2019), as long as businesses adhere to the standards' guiding principles of social responsibility, ISO 26000 aids them in improving their reputations with stakeholders. Pulido (2018) asserted that ISO 26000 is based on contributing to the sustainable development, considering the stakeholders and the opportunities of discussion between them, following the law and being consistent with the international norms of behaviour, and being integrated into the whole organization. ISO 26000 helps organizations manage their social responsibility. As many organizations measure their social responsibility activities, it fosters good opportunities and helping to enhance the working and living conditions of the individuals. Geryk (2018) examined how much assistance organizations may receive from the provisions of the ISO 26000 standard in order to implement CSR. He came to the conclusion that the ISO 26000 standard can serve as a starting point for evaluating the level of an organization's involvement in creating the anticipated relationships with its environment.

## **Firms' Performance**

The main result of management, marketing and economics is the performance that gives features of efficiency, effectiveness, and competitiveness to the organization and its procedural and structural components (Verboncu and Zalman, 2005). The measurement of performance refers to the process of measuring the action's effectiveness and efficiency (Neely et.al., 2005). Scholars put up several dimensions to measure the firms' performance. According to Mouzas (2006), the effectiveness and efficiency of a firm's performance are its two key performance indicators. He described effectiveness as the firm's capacity to provide a sustained growth of earnings in its surrounding network and efficiency as a vital aspect represented in the operating margins of the firm. Bartuseviciene and Sakalyte (2013) stated that firms can achieve excellent competitive performance through increasing the efficiency and effectiveness indicators evenly. They concluded that efficiency and effectiveness are measures of performance, which firms can use as tools to assess their performance. Effectiveness measures how outputs interact with the social and economic environment, whereas efficiency is concerned with the successful transformation of input into output. According to Harrison and Freeman (1999), an effective organization with a high level of performance is the one that consistently satisfies the needs of its stakeholders. It is obvious that the scholars have either studied overall performance of the firm or only one or a few dimensions of firm's performance (Gupta and Gupta, 2020). This study is probably one of the few attempts to explore ISO 26000 on firms' performance dimensions (efficiency, effectiveness, and competitiveness).

## **Efficiency**

Efficiency measures the relationship between inputs and outputs, or how successfully the inputs have been converted into outputs (Low, 2000). Minimizing costs and improving operational margins reflect the meaning of efficiency. The literature show that efficiency is defined as the effectiveness measure that results the minimum waste of effort, time, and skill. Pour et al., (2019) discussed that one of the most crucial economic goals for countries, according to international organizations, is economic growth through efficiency. Hassan, et al., (2014) stated that a company with a high level of efficiency is often linked to better performance or profitability.

### **Effectiveness**

Martz (2008) discussed that providing sustainable value through the purposeful transformation of inputs and exchange of outputs while reducing harm from activities is what organizational effectiveness is all about. Effectiveness means that corporations are concerned with output, innovation, creation of value-added, quality, and reduction of cost. It measures how well an organization achieves the planned objectives or how the organizations' outputs impact the social and economic environment. Etzioni (1964) asserted that organizational effectiveness is the concept of how effective an organization is in achieving the outcomes the organization intends to produce. Zheng (2010) stated that typically, an organization's effectiveness defines its policy goals or the extent to which it achieves its own goals.

### **Competitiveness**

Competitiveness is about the way to achieve the organization's advantage over other competitors. The European Management Forum (1984) defines competitiveness as "the immediate and future ability of, and opportunities for entrepreneurs to design, produce and market goods worldwide, whose price and non-price qualities form a more attractive package than those of foreign and domestic competitors". Smith and Higgins (2000) found that the applying of CSR programs enhances customers' loyalty and repeating purchases even if the products or services were expensive. As well, Vilanova et al., (2008) stated that CSR contributes in improving an organization's competitive advantage by fostering changes in organizational procedures and values as well as by developing an internal and external organizational image and reputation. Fuzi et. Al., (2017) asserts that researchers frequently contend that CSR activities can boost an organization's competitiveness over time and create a strong link between CSR activities and financial success. This positive relationship was stressed by (Aguinis and Glavas, 2012) arguing that some empirical evidence mentions a positive relationship between firm's performance and CSR. Famiyeh, (2017) stated that a considerable number of studies have equally argued that CSR can pave the way to innovation using sustainability, environmental, or social drivers to create new market opportunities, new business models, new processes, services, and products.

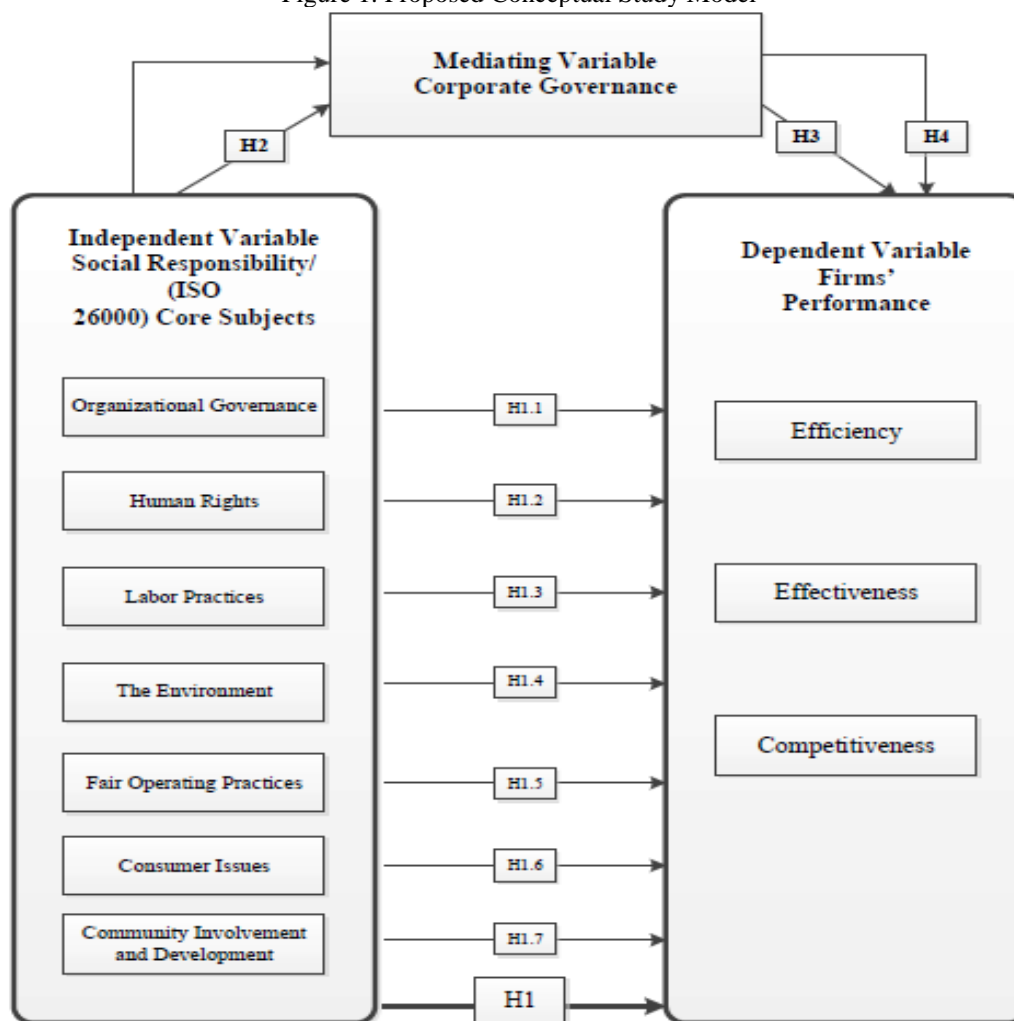
### **Corporate Governance (CG)**

Corporate governance (CG) is almost new concept, as good performance, accountability, and transparency were demanded from corporate executives during the time of



the introduction of globalization in the early 1990s, which reflects the requirement of CG. (Bhardwaj, et al., 2014). CG is a system that enhances the relationship between different parties and ensures that proper provision of resources among competing users exists. Furthermore, it provides structures through which organization goals are formulated and methods of achieving objectives, as well as examining if performances are carried out (Al-Ahdal, et al., 2020). CG enhances the competitiveness and performance of a firm which leads to a clear path for achieving the excellence of business (Mohan and Chandramohan 2018). Manini and Abdillahi, (2015) stated that a good number of researchers have studied the mechanisms of CG and its impact on firms' performance from several point of views using different variables of interest. CG offers a framework that serves the organization and helps improve businesses' performance by minimizing agency problems. (Khatab et al., 2011), good CG is a very important issue to keep the running of organizations successfully as it has a crucial role for enhancing the long-term value of stakeholders in the business environment (Abu-Tapanjeh, 2006). Khatab et al., (2011) found mixed results on the relationship between CG mechanisms and firms' performance. CG impacts firms' performance, and if the functions are appropriately established for the CG system, it attracts investment and maximizes the organizations' fund, reinforcing the organizations' pillars and this will result in the expected increase in firm performance. Ehikioya (2009) asserts that effective CG protects against possible financial challenges and enhances firms' growth and therefore, CG plays an important role in the growth of the firm performance. The international CG standards are strict about the rules of ethics in the operation and decision-making with respect to improving the work of the firm (Stoilkovska, et.al., 2019). In addition, CG provides an organizational structure that enables the organization to determine the objectives and the methods on how to achieve these objectives, as well as to monitor the organization's performance. Accountability, transparency, responsibility and fairness are the most important principles of good governance in the management of the organization. The researcher developed the Study model based on ISO 26000 standard, previous studies, and articles.

Figure 1. Proposed Conceptual Study Model



Source: Prepared by the authors.

## Research Approach

The researcher designed one questionnaire for the Jordanian telecommunication companies' employees. Two statistical techniques were adopted to analyse the data SPSS and the Structural Equation Modelling (SEM) using AMOS 22. (Elareshi et al., 2021; Habes, Ali, & Pasha, 2021; Habes, Ali, Elareshi, et al., 2021) The targeted population in this study are the Jordanian telecommunication companies' senior employees. Two companies (Umniah, and Orange) have participated in the study. (Alhammad et al., 2021)The study targeted the senior employees, who are the decision makers in the companies, as they participated in building the strategies, and has a direct involvement in implementing ISO 26000. While some employees were excluded because they were not in a senior position, such as the security, supportive positions, and drivers. The targeted population of the study was (913) and was formed as follows: from Orange company (638), and from Umniah company (275) employees working in different departments; forming together the total number that represents the size of the

population in this study. Regarding the population size, the representative sample should not be less than (269) participants out of (913) participants, for more accuracy and avoiding any mistakes, the researcher distributed (350) questionnaires for all senior employees in both companies. The researcher built the questionnaire depending on several publications and previous studies. The researcher used ISO 26000 (2010) standard in designing the questions of social responsibility/ ISO 26000. Taouab and Issor, (2019), Patlolla and Doodipala (2018), Hassan, et al., (2014), Fuzi, et. Al., (2017), (Low, 2000), Zheng, (2010) (Ziani et al., 2021) To measure the validity, the researcher used face validity, internal validity, and construct validity. For the face validity, the researcher considered all the notes and comments given by the arbitrators and made the necessary modifications on the questionnaire. The internal validity was measured by Pearson correlation between the statement and variable. As well, the construct validity was measured by calculating the correlation coefficient between each domain and the total score of the questionnaire. All correlation coefficients are significant at (0.01), this means that the questionnaire has a construct validity. The highest correlation coefficient is (0.887), which belongs to effectiveness, and the lowest belongs to CG (0.694). The Cronbach's alpha coefficient method was selected among several statistical methods to measure reliability for this study, according to what was mentioned in (Hair et al., 2008). The lower limit for Cronbach's alpha value is 0.70, according to (Sekaran and Bougie (2019). All the study variables' reliability Cronbach's alpha values are more than (0.7).

## **DISCUSSION**

According to the results obtained in this study, this chapter has been developed to bring more scholarly explanation to justify the hypothesis testing outcome and the objectives of the study in accordance with the theoretical framework as below:

### **Discussion of Hypotheses**

The first hypothesis

The implementation of social responsibility ISO 26000 by Jordanian telecommunication industry impacts the firms' performance. The results of testing the first main hypothesis revealed that there is a significant impact of implementing of social responsibility/ ISO 26000 dimensions on firms' performance at Jordanian telecommunication companies. This indicates that the ISO 26000 has participation to raise the firms' performance. Also, the relationship between the variables is positive, so any positive change or improvement in implementing ISO

26000 dimensions will positively reflect on firms' performance. Furthermore, ISO 26000 dimensions contribute to achieve the firms' performance by around (75.7%). The result matches with Nguyen, et, al., (2020) paper the CSR has a great influence on the operational efficiency. The result agrees with Ghaderi, et., al. (2019) paper findings support the argument that CSR has direct and positive impact on hotel performance. Also matches with Al-ma'ani, et., al. (2019) study, where the findings indicated that both types of performance are positively influenced by internal CSR where external CSR showed positive influence on non-financial performance.

#### The sub-hypothesis

The higher the level of organizational governance by Jordanian telecommunication industry, the greater the firms' performance is. The organizational governance has significant impact on firms' performance, also the relationship between the variables is described to be strong and positive, so if any change on the organizational governance will reflect the firms' performance, and the organizational governance contributes to the firms' performance by about 48.2%. Furthermore, if the organizational governance raises one unit, it will positively reflect the firms' performance by around 0.665, which proves this sub-hypothesis. The higher the level of human rights by Jordanian telecommunication industry, the greater the firms' performance is. The human rights at Jordanian telecommunication companies participates to improve the firms' performance as one of the ISO 26000 dimensions. The results show that there is significant impact of the human rights on the firms' performance, and that the relation between the variables is strong and positive. Also, the human rights have a contribution in the firms' performance by about 29%. Furthermore, if the human rights increase by one unit, then the firms' performance will increase by (0.536), which proves this sub-hypothesis. The higher the level of labour practices by Jordanian telecommunication industry, the greater the firms' performance is. There is statistically significant impact of labour practices on firms' performance, and the relationship between the labour practices and the firms' performance is strong and positive. The results show that the labour practices contribute to the firms' performance by about 39%. Also, an increase by one unit in labour practices will improve the firms' performance by 0.639, which proves this sub-hypothesis. The higher the level of the environment by Jordanian telecommunication industry, the greater the firms' performance is. The environment has the highest contribution among ISO 26000 in the firms' performance by around 58.5%, and the relationship between the variables is statistical and positive. In addition,

the result showed that the environment has statistically significant impact on firms' performance. Moreover, if the environment increases by one unit, then the firms' performance will increase by 0.528, so this proves this sub-hypothesis. The higher the level of fair operating practices by Jordanian telecommunication industry, the greater the firms' performance is. There is statistically significant impact of fair operating practices on the firms' performance, the result indicates that any improvement in fair operation practices will reflect on firms' performance, this is because the relationship between the variables is positive, also the fair operating practices contributes to the firms' performance by 54.3%. Additionally, an increase by one unit of fair operating practices will increase the firms' performance by around 0.762, which proves this sub-hypothesis. The higher the level of consumer issues by Jordanian telecommunication industry, the greater the firms' performance is. The consumer issues have significant impact on firms' performance, and the relationship is strong and positive, also the consumer issues contribute by 55% in firms' performance. The increase in consumer issues by one unit will increase the firms' performance by 0.722, which proves this sub-hypothesis. The higher the level of Community Involvement and Development by Jordanian telecommunication industry, the greater the firms' performance is. The community involvement as one of ISO 26000 dimensions has a significant impact on firms' performance, and the variables contribute to firms' performance by 47%. Also, if the community involvement and development increase by one unit, the firms' performance will increase by about 0.702. which proves this sub-hypothesis. Valmohammadi, (2014) study results showed that the community involvement and development plays an important role in enhancing the organizational performance of organizations

#### The second hypothesis

There is a positive relationship between implementing social responsibility/ ISO 26000 by Jordanian telecommunication industry and CG.

There is strong positive relationship between implementing ISO 26000 and firms' performance, which indicates that any improvement in implementing social responsibility will improve the CG.

#### The third hypothesis

CG used by Jordanian telecommunication industry will enhance the firms' performance.

The CG has significant impact on firms' performance, as the relationship is positive and significant. Also, the CG contributes to the firms' performance by about 41%. Furthermore, the increase in the CG by one unit will reflect on improving the firms' performance by 0.632, which indicates that the CG used by Jordanian telecommunication industry will enhance the firms' performance. The result matches with Alsurayyi and Alsughayer (2021), where the findings indicated that the proper CG will positively affect the firm's performance. The results also match with Hermuningsih, et, al., (2020) study results, where they showed that the CG significantly improved firms' performance. The same also matches with Chakroun, et., al. (2019) study which showed that the good CG can improve the financial performance. Also matches with Munir, et., al, (2019) study as the results indicated that CG is positively linked to corporate sustainability performance, and corporate sustainability performance leads to improved financial performance. Also matches with Bhatt and Bhatt (2017) study, where its findings showed that the firms' performance is positively and significantly related to CG. And matches with Orazalin, et, al., (2016) study, as the results of this study showed a positive impact of CG on bank performance before and after the financial crisis. But the result mismatches with Buallay, et, al., (2017) study, as there was no significant impact for CG adoption on firms' operational and financial performance in the listed companies in Saudi stock exchange. (Alhumaid,2021).

The fourth hypothesis

CG will mediate the relationship between implementing social responsibility/ ISO 26000 and firms' performance.

The CG did not have a mediating role between implementing the social responsibility/ ISO 26000 and the firms' performance. The result matches with Alsurayyi and Alsughayer (2021), The results indicated that the mechanism of good CG and CSR has a positive effect on financial performance. Also, the results match with Ying et al., (2021) study that revealed that CG has a positive role in serving as a legitimacy source for CSR practice and argues that CG positively and significantly affects the firm's performance. In spite of the variables are inverse in Ying's study, the mediator effect differs with this study as it plays a mediation effect between firms' performance and social responsibility. The Jordanian telecommunication companies have high performance, and they implemented the social responsibility / ISO 26000 dimensions very well. They are highly interested in competitiveness and efficiency. Also, they are committed to implementing the CG, since they scored a high mean. The Jordanian telecommunication

companies are highly implementing the social responsibility ISO 26000 dimensions, and they are mostly interested in consumer issues.

## CONCLUSION & FURTHER RESEARCH

In line with the first objective, the results of the study indicate that there is a great commitment by Jordanian telecommunication companies in implementing the ISO 26000 standards, where the compliance rate is (4.14), which confirms the keenness of decision makers in these organizations to commit themselves seriously to implementing the ISO 26000 standards. The results revealed that there is statistically significant impact of implementing social responsibility/ ISO 26000 on firms' performance. Compliance with implementation of social responsibility/ ISO 26000 reflects around (76%) of changes in the firms' performance of the Jordanian telecommunication companies. Therefore, this study supported the relationship between social responsibility/ ISO 26000 as framed in the model of this study and firms' performance. Also The results of the third objective revealed that there was a significant positive relationship between implementing social responsibility/ ISO 26000 and CG. The discussion of this objective has reported that CG has significant impact on firms' performance in the survey as shown in hypotheses H3. The variables have positive relation between each other which equals to (0.406). However, this study successfully revealed the relationship between CG and firms' performance. The results of the fifth objective revealed that CG doesn't mediate the relationship between social responsibility/ ISO 26000 and the firms' performance. According to the knowledge of the researcher, there is a scarcity of research on ISO 26000, and this study is considered to be the first study that discussed the implementation of social responsibility from the perspective of ISO 26000 with its dimensions that are the seven core subjects on firms' performance dimensions adopted by the telecommunication companies in Jordan. On the other hand, this study tries to explain in detail the seven core subjects of ISO 26000 that may be considered as a road map for firms who want to implement ISO 26000. Therefore, this study is considered to be one of the rare studies that enrich the literature on ISO 26000.

Further research should be conducted in order to extend the perspective of this study and to address ISO 26000 using different research methodology such as qualitative measures. While this study presented some worthwhile ideas and confirmed the hypotheses that meet the objectives of the study, it revealed a considerable number of interesting issues that would require future investigation and study. To achieve more validation of the study model and to

achieve more generalized findings, further investigation needs to be conducted with the national perspective, developing the study model to consider other industries in Jordan. Overall, although this research investigated several hypotheses, and offered empirical support for the acceptance and refusal of some of these hypotheses, more generalizations on the application of the theoretical premises in building the study model will be needed to enrich and build upon the organization theory. This is to say, in future research a more generalized research model that compensates the limitations of the current study, by adding further impacting variables to the model and by obtaining a more representative sample from different sectors are required.

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