

**ISO 26000 AND FIRMS' PERFORMANCE:
THE MEDIATING ROLE OF CORPORATE
GOVERNANCE IN THE JORDANIAN
TELECOMMUNICATION INDUSTRY**

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**A Thesis Submitted in Fulfilment of The Requirements for The Award of
The Degree of Doctor of Philosophy (Management)
Faculty of Maritime Studies
Universiti Malaysia Terengganu**

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DEDICATION

This thesis is dedicated to the soul of my mother, my father, my brother, and my sister. This thesis is also dedicated to my beloved husband, for all the love, support, encouragement, and enthusiasm he has given me. To my beloved sons, daughters, brothers, sister and friends who have been a constant source of support and encouragement during the challenges of study and life. I am truly thankful for having you all in my life and for your believing in my dreams. You have always loved me unconditionally and motivated me to work hard for the things that I aspire to achieve.

Abstract of thesis presented to the Senate of Universiti Malaysia Terengganu in fulfilment of the requirements for the degree of Doctor of Philosophy

ISO 26000 AND FIRMS' PERFORMANCE: THE MEDIATING ROLE OF CORPORATE GOVERNANCE IN THE JORDANIAN TELECOMMUNICATION INDUSTRY

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AUGUST 2022

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Several studies mentioned the importance of adopting social responsibility programs due to its positive impact on firms' performance. The launch of ISO 26000 in 2010 has enhanced the best practices of social responsibility and encouraged organizations to contribute to sustainable development. The goal of this study is to investigate the impact of implementing social responsibility from the perspective of ISO 26000 on firms' performance in the telecommunication sector in Jordan through considering the mediating role of corporate governance. The researcher designed a questionnaire on Google Forms to gather the needed data from the seniors in the telecommunication companies, where a purposive sample was used. 350 questionnaires were distributed for senior employees in both companies by using google forms, 46 questionnaires were not answered, and 304 questionnaires were valid for actual analysis. Two statistical techniques were adopted to analyze the data. The Statistical Package for the Social Sciences (SPSS) version 24 was used to analyze the preliminary data and provide descriptive analysis about collecting data from the sample, such as means, standard deviations, and frequencies. Also, to analyze the hypothesis, the Structural Equation Modelling (SEM) using AMOS 22 was utilized to test the measurement model and if the mediator variable is playing a mediator role or

not. Data analysis included a description of the means, and standard deviations of the questions of the study. Multiple and simple linear regression analyses were used. The study findings showed 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 showed that corporate governance had a significant impact on the performance of the firms, where the relationship is significant and positive, but it doesn't have a mediating role between implementing social responsibility ISO 26000 and the performance of the firms. Based on the results of the study, the researcher proposed a number of recommendations, among which was to conduct further studies that cover different sides of ISO 26000. As well, 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.

Abstrak tesis yang dikemukakan kepada Senat Universiti Malaysia Terengganu sebagai memenuhi keperluan untuk Ijazah Doktor Falsafah

ISO 26000 DAN PRESTASI FIRMA: PERANAN PENGANTARA TADBIR URUS KORPORAT DALAM INDUSTRI TELEKOMUNIKASI JORDAN

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Beberapa kajian menyebut kepentingan mengamalkan program tanggungjawab sosial kerana kesan positifnya terhadap prestasi firma. Pelancaran ISO 26000 pada tahun 2010 telah meningkatkan amalan terbaik tanggungjawab sosial dan menggalakkan organisasi menyumbang kepada pembangunan mampan. Matlamat kajian ini adalah untuk mengkaji kesan pelaksanaan tanggungjawab sosial dari perspektif ISO 26000 terhadap prestasi firma dalam industri telekomunikasi di Jordan dengan mempertimbangkan peranan pengantara tadbir urus korporat. Pengkaji menggubal soal selidik di Borang Google. Soal selidik ini digubal untuk mengumpulkan maklumat yang diperlukan daripada senior-senior dalam syarikat telekomunikasi, di mana sampel bertujuan digunakan. 350 soal selidik telah diedarkan untuk pekerja senior di kedua-dua syarikat dengan menggunakan Borang Google, 46 soal selidik tidak dijawab, dan 304 soal selidik adalah sah untuk analisis sebenar. Dua teknik statistik telah digunakan untuk menganalisis data. Statistical Package for the Social Sciences (SPSS) versi 24 digunakan untuk menganalisis data awal dan menyediakan analisis deskriptif tentang pengumpulan data daripada sampel, seperti min, sisihan piawai dan frekuensi. Juga, untuk menganalisis hipotesis, Structural Equation Modelling (SEM) menggunakan AMOS 22 telah dimanfaatkan untuk

menguji model pengukuran dan sekiranya pemboleh ubah pengantara memainkan peranan sebagai pengantara atau tidak. Analisis data termasuk penerangan tentang min, dan sisihan piawai bagi soalan kajian. Analisis regresi linear berbilang dan mudah telah digunakan. Penemuan kajian menunjukkan bahawa terdapat kesan bererti secara statistik daripada pelaksanaan tanggungjawab sosial ISO 26000 terhadap prestasi firma di syarikat Jordan dalam industri telekomunikasi. Tambahan pula, kajian itu juga mendapati bahawa tadbir urus korporat mempunyai kesan yang signifikan terhadap prestasi firma, di mana hubung kait tersebut adalah bererti dan positif, tetapi ia tidak mempunyai peranan pengantara antara melaksanakan tanggungjawab sosial ISO 26000 dan prestasi firma. Berdasarkan dapatan kajian, pengkaji mencadangkan beberapa pendapat, antaranya adalah untuk menjalankan kajian lanjutan yang merangkumi pelbagai aspek ISO 26000. Selain itu, lebih banyak penyelidikan boleh mengesahkan model yang sama dengan mereplikasinya dalam kajian perbandingan dalam industri yang berbeza sebagai percubaan untuk memastikan sama ada model itu boleh menjadi lebih umum dalam industri yang berbeza.

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I am deeply grateful to my beloved family and friends for their constant support and encouragement throughout the research process. This achievement would not have been possible without you. Love you.

Aysheh Abu Ayyash

APPROVALS

I certify that an Examination Committee has met on 29th August 2022 to conduct the final examination of Aysheh Hassan Abd AlMuhsen Abu Ayyash, on her Doctor of Philosophy thesis entitled “**ISO 26000 and Firms’ Performance: The Mediating Role of Corporate Governance in the Jordanian Telecommunication Industry**” in accordance with the regulations approved by the Senate of Universiti Malaysia Terengganu. The Committee recommends that the candidate be awarded the relevant degree. The members of the Examination Committee are as follows:

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DECLARATION

I hereby declare that the thesis is based on my original work except for quotations and citations which have been duly acknowledged. I also declare that it has not been previously or concurrently submitted for any other degree at UMT or other institutions.



AYSHEH HASSAN ABD ALMUHSEN ABU AYYASH

Date: 7th January 2024

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LIST OF ABBREVIATIONS

ISO	International Organization for Standardization
CSR	Corporate Social Responsibility
CG	Corporate Governance
OECD	The Organization for Economic Co-operation and Development
FP	Firms' Performance
GFI	Goodness of fit index
NFI	The Bentler-Bonett Normed Fit Index
CFI	The Comparative Fit Index
RMSEA	Root Mean Square Error of Approximation
ICT	Information and Communication Technology
GHG	Green House Gases
SDGs	Sustainable Development Goals (

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CHAPTER 1

INTRODUCTION

1.1 Background of the Study

There are three telecommunication companies licensed in Jordan: Zain, Orange and Umniah. Jordan telecommunication industry has witnessed a big growth in the recent years (Obeidat, 2016.). The companies of the telecommunication industry in Jordan race to satisfy their stakeholders and strive to develop the community through social responsibility programs that include, but not limited to, environment, community engagement, digital education, literacy of technology, entrepreneurship, and governance that aim to maintain a sustainable development.

CSR is an essential factor that is expected to boost the performance of the Jordanian telecommunication companies (Al-ma'ani et al., 2019). They added that applying CSR will result in employee and customer satisfaction and will increase the levels of loyalty of internal and external stakeholders. IT has a highly positive effect contribution to the development of society and firm's achievement in terms of profit (Al-Kayed, 2014).

Performance term got an importance attention in the mid-nineteenth century and were used for the first time in defining the results of a sporting contest. In the twentieth century, the concept was developed further where a series of definitions were poured in to create a wide comprehension of performance (Patlolla & Doodipala 2018). Taouab and Issor (2019) studied a big number of definitions of firms' performance starting from the 1950s until the twenty-first century.

Since businesses may now be done anywhere in the world, the performance of the firms has recently been the first to be assessed by investors worldwide (Matari et al., 2014). This is because the world has gotten smaller. Most companies are trying to improve their performance in any possible way (Ivanov & Avasilcăi, 2014). Firms face critical competitive pressure to do things faster, better, and at a low cost. Firms need to cope with several challenges arising within their environment and to increase their ability to adapt. 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.

According to Bartoli and Blatrix (2015), elements including effectiveness, efficiency, quality, piloting, and evaluation may all help define performance. Management, economics, and marketing can shape performance which provides characteristics of effectiveness, competitiveness, and efficiency to the organization and its components of procedures and structures (Verboncu & Zalman, 2005). Siminica (2008) believes that a firm is performing if it is simultaneously efficient and effective. As such, effectiveness and efficiency are the two elements that determine performance.

Other scholars added definitions for the firms' performance; (Lebans & Euske, 2006; Gavrea & Ilies, 2011) they clarified the meaning of "organizational performance" by adding a number of definitions. They defined organizational performance as a collection of financial and non-financial metrics that reveal how well objectives and outcomes are being met. Moreover, interpretation and judgment are needed since performance is dynamic. Performance might mean different things to different people depending on who is assessing the firm's performance. Defining the performance requires knowledge of the basic characteristics of each area of responsibility and the ability to report on the level of performance of companies and the ability to quantify results.

Many researches measure the performance of the firm with a single indicator and consider this concept as unidimensional, although it is considered multidimensional (Miller et al., 2013). If there are multiple dimensions, the researcher should select the most relevant one for the study and then evaluate the results of the selection (Richard et al., 2009).

Lately, the term corporate governance has become more popular in the world of businesses. Many researchers and scholars have studied CG. The CG importance has received extensive attention among financial economists, practitioners, and policymakers (Yu & Yang, 2017). CG is a wide term that outlines the customs, policies, processes, and laws that direct organizations in the way they administer, act and control their operations. There isn't a single, widely recognized definition of CG which enjoys a consensus of views in all scenarios and countries (Dabor et al., 2015). Many researchers have viewed CG from their own perspective (Long et al., 2012). Many definitions have been put forward by authors.

The CG impacts the performance of the firms, and if the CG system is appropriately established, it maximizes the organization's fund, attracts investments and reinforces the organization's pillars which may cause improvements in the organization's performance (Ehikioya, 2009). To put it another way, CG hedges against potential financial difficulties and promotes expansion, which is why CG is critical to the improvement of the firm's performance.

According to Matari et al. (2014), a lot of focus has been placed on figuring out how effective CG is using a variety of firm performance measurements, including technical efficiency, which is connected to the production process (Sheu & Yang, 2005; Bozec & Dia, 2009; Sanchez, 2010). This is because an operation function, or the process of turning inputs into outputs, is a business organization's primary component and efficiency plays a critical role in this process (Sheu & Yang, 2005).

Verma and Kumar (2012) discussed that CG and CSR focus on the organizations' ethical issues and the organization's responsiveness to its stakeholders

and the community where it operates. They also mentioned how CSR and CG improve an organization's image and have a direct impact on its organizations' performance.

Yang (2009) said that there isn't a single, accepted definition of CSR. Dahlsrud (2008), identified and analysed 37 different definitions of CSR, while he didn't capture all of them. CSR is defined as the responsible or positive attitude of an organization toward all its stakeholders (Blasi et al. 2018). CSR includes a variety of elements, including business relationships, governance, ethics, transparency, employment practices, product value, financial return, community involvement, and protection of the environment (Epstein and Schnietz, 2002).

As well the World Bank (2021) defines CSR as “the commitment of business to contribute to sustainable economic development, working with employees, their families, the local community and society at large to improve quality of life, in ways that are both good for business and good for development”. CSR refers to an organization's environmental, governance, and social practices toward its internal and external stakeholders (Aguinis, 2011; Rupp, 2011). Other scholars see CSR as firms' actions that seem to support the growth of societal good, which goes beyond what is mandated by law and the firms' and its shareholders' immediate interests (McWilliams & Siegel, 2001).

According to the United Nations Environment Programme, “CSR is the practice of voluntary self-regulation by economic entities”. Lee (2008) discussed, CSR is voluntary engagement in social and environmental programmes. CSR has been considered as a good practice to be adopted by organizations, governments, consumers, and non-governmental organizations. Carroll (1991) said that CSR includes economic, ethical, legal, and philanthropic components. CSR concerns the social, environmental, ethical behaviour and governance of a firm that goes beyond any legal obligations (Dahlsrud, 2008; Fougère & Solitander, 2009; Lucas, 2010; Kitzmueller & Shimshack 2012; Eccles et al., 2014; Baumgartner, 2013; Danilovic et al., 2013; Escrig-Olmig et al., 2015). CSR involves engaging in all activities that are not mandated by the laws of the nations in which their businesses are operated and that are instead carried out for the benefit of society rather than the firm as a whole (Bagh, et al., 2017)

ISO 26000 functions as a CSR guideline and it is an extremely important CSR document. ISO 26000, which is neither required nor regulated, focuses on seven core subjects that need to be addressed in concert: community, government, human rights, labor, environment, business practices, and consumers. In order to achieve its goal (Herciu, 2016), the standard simply describes concrete forms of social responsibility that aim to promote organizations' contributions to sustainable development (Moratis & Cochius, 2017).

1.2 Problem Statement

Many organizations consider CSR as philanthropy activities that may improve the image of the organization when they engage in improving the quality of human life. Most CSR practices are related to charitable and environmental practices and are not part of the organizations' strategies (Ayyash, 2018).

Sila & Cek (2017) discussed that several researches aimed to examine how CSR impacts various organizational facets. Lately, the recognition of CSR across a range of disciplines has been increased (Yaseen et al., 2018). Societies are increasingly demanding firms to take their responsibilities toward environmental conservation, local community development, safety, and employment, even this was a governmental responsibility (Alkababji, 2014).

Despite many studies which were conducted in Jordan to study CSR, there is a paucity of studies that studied ISO 26000. Al-ma'ani et al. (2019) noticed that no studies were found addressing CSR characterization and measurement in the Jordanian Telecommunication sector. To the best knowledge of the researcher, very few studies were conducted to investigate the CSR of Jordanian telecommunications companies from the perspective of ISO 26000.

As Jordan is located in an area that lacks resources (Shahwan & Mohammad, 2016) and its role as a hosting country for refugees from different neighbouring countries have resulted in a sharp increase in the population of Jordan (Al Qah &

Lacroix, 2011), government institutions of Jordan face major challenges, such as the social well-being of its citizens, this problem cannot be overcome by the Jordanian government alone. Therefore, there must be cooperation between the private sector and the government through their social activities (Abdelrahim, 2014).

Organizations are increasingly aware of the benefits, needs, and impact of implementing ISO 26000. In addition, the need for clarity and responsibility in all sectors is increasing. Thus, organizations

that do not give any importance to the requirements and prospects of their stakeholders will be less competitive (Yeung, 2011).

Camilleri (2019) stated that further research is needed in order to reach new results concerning how ISO 26000 standards are followed by organizations when they respond to the claims of their stakeholders. Future research, according to Camilleri, would be useful in exploring the views of stakeholders on the implementation of ISO 26000.

Towards comprehending the intricate connection between performance and CSR, Yoon and Chung (2018) suggested that future research look into the moderating influences that affect the relationship between CSR and business value. Additionally, they offer managers concrete recommendations on how to apply various CSR practices. According to Balzarova and Castka (2018), there has been conceptual research done on the adoption of ISO 26000, and little is known about how it will be adopted in the future.

Researchers in Jordan give special attention to the issue of CG and most of them linked CG with firms' performance, dividend policy, and earnings management (Zedan & Abunassar, 2014; Abbadi et al., 2016).

Through the review of specialized websites and access to journals that are specialized in ISO26000, the researcher found that this research is unprecedented and the problem of this research is new and characterized by the originality and realism because no studies have been done in Jordan to study implementing ISO 26000 impact on firms' performance.

From reviewing the reports and websites of the telecommunication companies in Jordan, the researcher learns that although the telecommunication companies in Jordan apply the ISO 26000 standard, there was no evaluation of compliance with these standards. Also, there was no assessment of whether there is a relationship between the obligations of applying ISO 26000 and firms' performance. In addition, it is important to test the role of CG in the relationship between ISO 26000 and the firms performance.

1.3 Study Questions

The study attempts to answer the following questions:

1. Are the Jordanian telecommunication companies committed to the clauses and standards of ISO 26000?
2. Does the implementation of ISO 26000 impact firms' performance in the Jordanian telecommunication companies?
3. Is there a positive relationship between implementing ISO 26000 and corporate governance in the Jordanian telecommunication companies?
4. Does corporate governance that is applied by Jordanian telecommunication companies enhance firms' performance?
5. Does corporate governance mediate the relationship between implementing ISO 26000 and firms' performance in the Jordanian telecommunication companies?

1.4 Study Objectives

The aim of this study is to investigate the impact of implementing of ISO 26000 on firms' performance in the telecommunication industry in Jordan through considering the mediating impact of CG. More specifically, the study aims to achieve the following objectives:

1. To identify the clauses and standards of ISO 26000 that Jordanian telecommunication companies are committed to.
2. To investigate the impact of implementing ISO 26000 on firms' performance in Jordanian telecommunication companies.
3. To examine whether there is a positive relationship between implementing ISO 26000 by Jordanian telecommunication companies and corporate governance.
4. To determine whether corporate governance that is applied by Jordanian telecommunication companies will enhance firms' performance.
5. To examine the level to which corporate governance contributes as a mediator between implementing social responsibility ISO 26000 and firms' performance.

1.5 Study Importance

This study's importance stems from its anticipated theoretical and empirical addition to the literature by examining how firms' performance is impacted by applying ISO 26000. Moreover, the literature that studied social responsibility in Jordanian telecommunication companies is very rare, whereas according to the researcher's knowledge, no one has studied the implementation of ISO 26000 in the telecommunication companies.

According to Al-ma'ani et al. (2019), managers in the developing countries have to be aware of the advantages of adopting CSR in a competitive environment. They discussed that employees' and customers' satisfaction and stakeholders' loyalty are the

1.6 Study Hypothesis

The study hypotheses can be stated as follows:

The First main hypothesis of this study is:

H₁. The implementation of ISO 26000 by Jordanian telecommunication industry impacts the firms' performance.

Sub Hypotheses:

H_{1.1} The higher the level of organizational governance by Jordanian telecommunication industry, the greater the firms' performance is.

H_{1.2} The higher the level of human rights by Jordanian telecommunication industry, the greater the firms' performance is.

H_{1.3} The higher the level of labour practices by Jordanian telecommunication industry, the greater the firms' performance is.

H_{1.4} The higher the level of the environment by Jordanian telecommunication industry, the greater the firms' performance is.

H_{1.5} The higher the level of fair operating practices by Jordanian telecommunication industry, the greater the firms' performance is.

H_{1.6} The higher the level of consumer issues by Jordanian telecommunication industry, the greater the firms' performance is.

H_{1.7} The higher the level of Community Involvement and Development by Jordanian telecommunication industry, the greater the firms' performance is.

The Second main hypothesis of this study is:

H₂. There is a positive relationship between implementing of social responsibility ISO 26000 by Jordanian telecommunication industry and corporate governance.

The Third main hypothesis of this study is:

H₃. Corporate governance that is applied by Jordanian telecommunication industry will enhance the firms' performance.

The Fourth main hypothesis of this study is:

H₄. Corporate governance will mediate the relationship between implementing ISO 26000 and firms' performance.

Research by Margolis and Walsh (2003), Orlitzky et al. (2003), Rettab et al. (2009), Lin et al. (2009), and Sun (2012) has demonstrated a positive correlation

between CSR and financial performance. Additionally, these studies have demonstrated that CSR-engaged businesses capitalize on the favorable conditions they have established. Additionally, the beneficial effects of CSR on its stakeholders were statistically assessed by Chen and Wang (2011), Alafi and Hasoneh (2012), and Galbreath and Shum (2012).

1.7 Operational Definitions

Social responsibility: “the commitment of the organizations towards the community in which they operate in, and their contribution to the various activities that work on the development of society and the legal requirements of the country” (ISO 26000: 2010).

ISO 26000: “The International Standard of Social Responsibility/ ISO 26000 defines social responsibility as “the responsibility of an organization for the impacts of its decisions and activities on society and the environment, through transparent and ethical behaviour that contributes to sustainable development, including health and the welfare of society takes into account the expectations of stakeholder”. The standard is in compliance with the applicable laws and consistent with international norms of behaviour, and is integrated throughout the organization practices in its relationships” (ISO 26000: 2010).

Organizational Governance: “A system by which an organization makes and implements decisions in pursuit of its objectives” (ISO 26000:2010).

Human Rights: “Human rights are the rights that inherent to all human beings, regardless of race, sex, nationality, ethnicity, language, religion, or any other status. Human rights include the right of life and liberty, freedom from slavery and torture, freedom of opinion and expression, the right to work and education, and many more. Everyone is entitled to these rights, without discrimination” (un.org, 2019).

Labour Practices: “The labour practices of an organization encompass all policies and practices relating to work performed within, by or on behalf of the organization, including subcontracted work” (ISO 26000:2010).

The Environment: “natural surroundings in which an organization operates, including air, water, land, natural resources, flora, fauna, people, outer space and their interrelationships” (ISO 26000:2010).

Fair Operating Practices: “It is the way an organization uses its relationships with other organizations to promote positive outcomes. Positive outcomes can be achieved by providing leadership and promoting the adoption of social responsibility more broadly throughout the organization’s sphere of influence” (ISO 26000:2010).

Consumer Issues: “Fair marketing practices, protection of health and safety, sustainable consumption, dispute resolution and redress, data and privacy protection, access to essential products and services, addressing the needs of vulnerable and disadvantaged consumers, and education” (ISO 26000:2010).

Community Involvement and Development: “Identifying and engaging stakeholders in regard to the impacts of an organization’s activities, as well promoting higher levels of wellbeing in the community” (ISO 26000:2010).

Firms’ Performance: "Firms’ performance refers to the ability of a firm to create and deliver value to its customers, employees, shareholders, and other stakeholders, while achieving financial and non-financial objectives, such as innovation, sustainability, and social responsibility. Firms’ performance is influenced by internal and external factors, such as leadership, culture, strategy, resources, market conditions, and regulatory frameworks, and can be assessed using a range of metrics and indicators that reflect the diversity of stakeholder interests and goals" (Lopez-Claros & Mia, 2021).

Efficiency: "Efficiency refers to the extent to which a system or process is able to produce output (i.e., goods or services) with a minimum amount of inputs (i.e.,

resources such as labour, capital, and materials), while maintaining or improving quality" (Nguyen & Kleiner, 2017)

Effectiveness: "Effectiveness refers to the degree to which an intervention, program, or policy achieves its intended goals or outcomes, and whether these outcomes are relevant, meaningful, and sustained over time, while taking into account the costs and unintended consequences of the intervention" (Hood et al., 2016).

Competitiveness: "Competitiveness refers to the ability of a country, region, industry, or firm to produce and sell goods and services that meet the needs and preferences of customers in domestic and global markets, while achieving sustainable economic growth, social development, and environmental protection, and adapting to technological and other changes in the business environment" (UNCTAD, 2021).

CHAPTER 2

LITERATURE REVIEW

2.1 Introduction

A review of the pertinent literature is presented in Chapter two related to the variables of this study which are social responsibility ISO 26000, firms' performance and corporate governance. It introduces and justifies the underlying theory of the study and develops the conceptual framework. It discusses the previous studies, the gap in context and concluded in presenting the relationships that were proposed in the conceptual framework of this study.

2.2 Corporate Social Responsibility (CSR)

Numerous governments, businesses, and national and international organizations have each given their own definition of CSR (Fet and Knudson, 2017). The European Commission (2001), defined CSR as “a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis”. The stakeholders include employees, competitors, administrators, shareholders, owners, suppliers, clients, partners, media, members, unions, governments, electorates, NGOs, influential groups, pressure and national and international communities. Beyond the organization's legal obligations to the environment and society, the European Commission views CSR as activities that exceed the legal obligations. Companies that

voluntarily fulfill their social responsibilities find it easier to operate in an atmosphere where certain regulations are in place.

Carroll (1991) promoted four types of CSR, economic, legal, ethical and philanthropic responsibility. Carroll described that CSR is consisted of four responsibilities that are interrelated, and argued that corporate social responsibility cannot be achieved without meeting the four types of responsibilities sequentially. Carroll argued that the four responsibilities are strongly related, thus organizations should work hard to achieve all four at all times. In other words, socially responsible firms should aim to turn a profit while also abiding by the law, acting morally, and being decent corporate citizens. According to Carroll (2016), the four responsibilities establish a framework or infrastructure that aids in defining, characterizing, and determining the nature of a business's obligations to the society of which it is a part.

CSR is a general company strategy that focuses on stabilizing and promoting sustainable growth in the social, environmental, and economic spheres (Rao & Tilt, 2016). Geryk (2018) stated that the definitions of the three terms "business, society, and responsibility" define CSR. This means that the relationship between the business and the community is exchangeable, and this relationship defines the extent of responsibility anticipated from both parties involved.

The application of CSR strengthens a company's legitimacy, credibility, and reputation by demonstrating its dedication to its many stakeholders (Moratis & Van der Veen, 2010). CSR can assist businesses in defining goals and strategies in a challenging business environment. Moratis and Van der Veen (2010) stated that the adoption of a standard for CSR can raise awareness of this concept within an organization and foster a sense of shared identity.

CSR, according to Unido.org, is a management concept that entails incorporating social and environmental issues into a company's operations and stakeholder relationships. Govindan et al. (2014) clarified the CSR role in forming relationships with stakeholders, and their responses to alternative CSR practices (Gonzalez et al., 2019).

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 & Rodrigues, 2006). They suggested that firms should take the responsibility of any problem that results from their operations independently, without being forced by the laws and government regulations.

Investing in CSR can have a number of beneficial effects, including bolstering the business's finances, reducing risk, and possibly improving its long-term growth prospects (Lin et al., 2020). CSR and business financial performance are closely related (Almarah et al., 2019).

Several studies have sought to explain how CSR and firms' performance are related. According to Freeman (1984), businesses can develop a strategically competitive advantage by meeting the needs of their stakeholders. Alshammari (2015) asserted that companies can strategically gain a competitive advantage by performing well in social situations, which would be rewarded by the stakeholders. This corresponds to Porter and Kramer (2006) point of view, CSR can be a source of innovation, opportunity, and competitive advantage in addition to being a cost, a restriction, or a charitable endeavor. As well, Ceglinski and Wisniewska (2017), stated that CSR initiatives can yield numerous advantages, potentially leading to a competitive advantages, in addition, CSR activities are sufficient for direct communication with their clients, helping to improve economic productivity (Harikumar & Pallathadka, 2020).

Companies should adhere to stakeholder standards and respect, reputations, risk and dedication management, advantage, asymmetry practice, ethnic and legal equity (Agyemang & Ansong, 2017). They added that during accomplishing short- and long-term goals and objectives, as well as operating at peak effectiveness and productivity, CSR practice should be thoroughly considered. CSR is a strategic plan that businesses may make profitable use of by incorporating it into their overall plan. Recently, CSR has been practiced by companies and is regarded as a key component in corporate strategic management. Managers believe that CSR is not simply doing good things, but also helping companies bring about long-term competitive advantage

(Minghui, 2018). In addition, Minghui (2018) asserts that CSR is a broadly recognized idea that is considered to be important in managers' decision making, he added that firms' performance is affected by corporate engagement in CSR practices.

2.3 ISO 26000

The ISO 26000 standard was launched by the International Organization for Standardization (ISO) in 2010 to provide all types of organizations worldwide guidance on social responsibility. A multi-stakeholder approach was used during the five years of developing a guidance document on social responsibility, with experts from 40 organizations and 90 countries participating (Moratis et al., 2014). The aim of this standard is to help organizations in implementing social responsibility by translating the fundamental concepts and core subjects into practical actions and by offering 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 seven principles of social responsibility are represented by accountability, transparency, ethical behaviour, respect for stakeholder's interests, respect for the rule of law, respect for international norms of behaviour, and respect for human rights. The seven core subjects of social responsibility are; organizational governance, human rights, labour practices, the environment, fair operating practices, consumer issues and community involvement and development. Each subject has several issues and each issue has several actions that organizations are expected to adopt.

The ISO 26000 standard can serve as a point of reference for determining how involved an organization is in creating the anticipated relationships with its environment. Additionally, by enhancing reputation, building confidence, and fortifying relationships with stakeholders, pro-social actions can offer an important competitive advantage which has measurable benefits for investor relations (Bluszcz & Kijewska, 2021).

According to Camilleri (2019), companies can enhance their reputation among stakeholders by adhering to ISO 26000's social responsibility guidelines. ISO 26000 is predicated on promoting sustainable development, considering stakeholders and the opportunities of communication between them, abiding by the law and upholding international standards of conduct, and being integrated into the entire organization (Pulido, 2018).

Organizations can manage their social responsibility with the use of ISO 26000. It improves people's living and working environments and provides positive chances for many enterprises to measure their social responsibility efforts.

Geryk (2018) investigated the extent to which the ISO 26000 standard's provisions could offer organizations guidance for implementing CSR. He came to the conclusion that the ISO 26000 standard can serve as a point of reference for determining how involved an organization is in creating the kind of relationships that are expected with its environment.

2.3.1 Organizational Governance.

Organizational governance is a very important function for all types of organizations, as it is considered to be the building block for decision making within the organization and a fundamental tenet that directs an organization's social responsibility decisions and actions (ISO 26000:2010). ISO 26000 considers organizational governance as a framework for decision making within the organization. As well, ISO 26000 takes into consideration the variation of organization's type, size, economic, environment, cultural, political, and social context when building the governance system (Shannak, 2014). By integrating social responsibility into the organization and its sphere of influence, organizational governance empowers the organization to accept accountability for the effects of its decisions and actions.

Principles and considerations for effective governance led to integrating the principles of social responsibility with decision making and the resulting

consequences. The commitment of the leadership for these principles provides enhancement for the employees to implement those principles, which also leads to being accepted and respected by the surrounding society making the organization's image.

Organizational governance core subject asserts that when implementing ISO 26000 an organization should take into consideration the seven principles, the seven core subjects, the practices for integration and review its governance system (ISO 26000:2010 and OECD, 2017).

2.3.1.1 Decision-Making Processes and Structures

Pulido (2018) and ISO 26000 (2010) discussed that the issue under organizational governance is called decision-making processes and structures. Organizations should know how to implement structures, systems, mechanisms and processes for applying the practices and principles of the social responsibility. In order to prevent stress in organization's sphere of influence, the governance should be developed with consideration for the standard, the organization's culture, the social context, and the people that the products and services are intended for. The ISO 26000 standard also takes into account the significance of procedures and processes, which support governance and enable impact detection when gathering data from interested parties. Additionally, organizations are triggered by ISO 26000 to create two-way channels of communication with their stakeholders, pinpoint areas of agreement and disagreement, engage in negotiations to resolve potential conflicts, and periodically review their governance system.

2.3.2 Human Rights

According to the ISO 26000 standard, human rights are the fundamental rights that every person has the right to. The standard classifies two general categories of human rights. The first category pertains to all civil and political rights, such as the freedom of speech, equality before the law, and the right to life and liberty, among others. Social, economic, and cultural rights fall under the second category. These

rights may include, but are not limited to the right to work, the right to food, the right to the best possible standard of health, the right to social security, and the right to education (Shannak, 2014). Human rights are interdependent, inherent, indivisible, universal and inalienable.

Human rights are deemed important by ISO 26000. Human rights set off guidelines that indicate that organizations should respect human rights, exercise due diligence, apply a human rights policy, provide governance mechanisms and look for ways to mitigate and prevent negative effects associated with their activities (ISO & OECD, 2017).

Human rights core subject discusses eight issues, these issues are due diligence, human rights risk situations, avoidance of complicity, resolving grievances, discrimination and vulnerable groups, civil and political rights, economic, social and cultural rights and fundamental principles and rights at work (ISO 26000:2010).

2.3.2.1 Due Diligence

Due diligence, the issue components talk about the organization's human rights policy, which provides valuable direction for everyone working in the sphere of influence of the organizations and within the organization's itself. The methods for assessing how planned and current activities might impact human rights; incorporating the policy of human rights across the entire organization; performance tracking over time so that adjustments to priorities, strategies, and actions can be made in order to reduce the adverse consequences of its decisions and activities (ISO 26000:2010).

2.3.2.2 Human Rights Risk Situations

In risk situations, human rights-related challenges may face organizations, potentially intensifying the human rights of violations of human rights. Conflict, a lack of political or civil rights, poverty, natural disasters, drought, or , severe health issues, a culture of corruption, participation in extractive industries or other activities that could have a negative impact on natural resources like water, are a few examples of these difficulties (ISO 26000:2010).

2.3.2.3 Avoidance of complicity

Complicity might appear in organizations as they would give more importance to due diligence than the international behaviour norms, which will impact negatively on the environment and the society. They are considered to be complicit as well if they remain silent or do nothing about the wrong behaviour, organizations should not deal with any entity that is engaged in abusing human rights (ISO 26000:2010).

2.3.2.4 Resolving Grievances

Disputes occur in organizations and impact its decisions and activities. Organizations should always have their own mechanisms for solving conflicts, and these mechanisms should be transparent and clear to all, reachable to all even for people who have sight or language difficulty, or any other difficulties. The mechanisms should have clear stages and time frame for a clearly identified and monitored outcomes. All different people or parities should access equally to the grievances system, and to get the right advice to be able to represent their grievances (ISO 26000:2010).

2.3.2.5 Discrimination and Vulnerable Groups

Discrimination is practiced among a verity of aspects such as race, religion, colour, and gender, and more. The international norms prohibit such acts. While discrimination can be indirect in terms putting some people with a certain attribute in some special environment to be a disadvantage instead of being an advantage. The organizations ought to pay attention to ensure that they do not discriminate against their different stakeholders, such as members, customers, employees and anyone else with whom the organizations have contact or an impact (ISO 26000:2010).

2.3.2.6 Civil and Political Rights

Humans have the very fundamental rights among of which; the right of life, dignity, freedom, security, property, liberty, freedom of speech and the political

contribution. Where organizations need to respect those rights, and do all that is required to protect those rights (ISO 26000:2010).

2.3.2.7 Economic, Social and Cultural Rights

Humans have the economic, social and cultural rights that are important for the human dignity as well for the personal development. Those also include the education, work in a safe environment, freedom of association, high standard health care, security in case of unemployment due to different causes, practice of religion and culture, etc. here is where the organization support these rights and discourage any negative practices that might be observed (ISO 26000:2010).

2.3.2.8 Fundamental Principles and Rights at Work

As has been identified by ILO, work rights include effective recognition of the right to collective bargaining, freedom of association, the elimination of child labour, the elimination of all forms of forced or compulsory labour, and the elimination of discrimination regarding occupation and employment (ISO 26000:2010).

2.3.3 Labour Practices

As labour practices are related directly to the organization internal regulations, and under its control, but also it needs to focus on the labour practices which are executed by a third party or subcontractors. Among the organization's most important social responsibility acts is the creation of job opportunities and suitable wages. A work that is meaningful and provides developments, which also raises the life standards of the workers. Social responsibility in the workplace creates social justice and stability as well (ISO 26000:2010).

The issues under this core subject are employment and employment relationships, conditions of work and social protection, social dialogue, health and safety at work, human development, and training in the workplace.

2.3.3.1 Employment and Employment Relationships

Employment is very important for human development and it is accepted universally. Employers contribute to the welfare of societies through securing full employment and decent work. In the best interests of the organization and society, the employment relationship grants both employers and employees rights and require obligations (ISO 26000:2010).

2.3.3.2 Conditions of Work and Social Protection

Where the employer usually is the part who determines the conditions of work, and these include wages, vacancies, medical care, maternity protection, and other conditions. Employers need to take care of the conditions of work as the working conditions affect the life standard of workers, which is directly connected to social responsibility of the organizations (ISO 26000:2010).

2.3.3.3 Social Dialogue

Exchange of information, negotiations, consultation and other types of social dialogue between government representatives, employers and workers. Social dialogue first part are the workers and their representatives such as the labour unions, who should be freely elected and not nominated by the government or the employers. The other party are the government or the employers. In terms of social dialogue, there is no superior part, both parties practice their dialogue on equality basis, as both parties need each other, they both have mutual interest. As the standard presents, the dialogue has the kind of technique that help all parties to find solutions for their cases and to reach the required outcome. Both parties can agree to find ways of developing the skills of the workers which will be of benefit for both the workers and their employers (ISO 26000:2010).

2.3.3.4 Health and Safety at Work

Health and safety at work is both promoting the highest degree of mental, physical and social health and protection from risks, and to design the environment in

a way to be suitable for the physiological and psychological needs of the employees. In addition to having a negative impact on workers, accidental and ongoing pollution and other workplace hazards have the same impact on communities and the environment (ISO 26000:2010).

2.3.3.5 Human Development and Training in The Workplace

Human development is expanding people's options by improving their human capacities, which enables them to live long, healthy lives, be knowledgeable, and enjoy a decent standard of living. It also entails having the economic, political, and social means to express one's productivity and creativity to feel respect for oneself, and to have a sense of community (ISO 26000:2010).

2.3.4 The Environment

Depending on what ISO 26000 presents, the environment is impacted by any decisions or activities performed by the organizations regardless of where they are located. This differs based on how the organization directs its resources, where its activities are located, if pollution and wastes are generated, and how the organizations activities impact natural habitats. Organizations should adopt integrated strategies that consider the economic, social, health, and environmental implications of their operations as well as decisions made both directly and indirectly in order to mitigate their impact on the environment (ISO 26000:2010).

Four issues under the environment core subject, they are prevention of pollution, sustainable resource use, climate change mitigation and adaptation and protection of the environment, biodiversity and restoration of natural habitats.

2.3.4.1 Prevention of Pollution

The organizations can enhance their environmental performance by eliminating pollution including emissions to air, discharges to water, waste

management, use and disposal of toxic and hazardous chemicals, and other identifiable forms of pollution (ISO 26000:2010).

2.3.4.2 Sustainable Resource Use

Organizations need to focus on improving the current ways of consumption by being more responsible when using different resources such as water, fuel, electricity and raw materials; this is to ensure the availability of those resources for our earth's future. They need to understand the consumption should be equal or less than the natural replenishment (ISO 26000:2010).

2.3.4.3 Climate change mitigation and adaptation

Among the causes of global climate change are the greenhouse gases that are released from the activities of some organizations. The global change is indicated by the rising of temperature, the rainfall patterns changes, sea level rising, etc. and one cannot predict how bad it is going to be if not taken care of. Responsibility of the organizations on the GHG emissions (either directly or indirectly) is not denied on the climate change. Organizations can take advantage of recommendations to lower their own greenhouse gas emissions and to make the procedures to adapt for the climate change.

2.3.4.4 Protection Of the Environment, Biodiversity and Restoration of Natural Habitats

Since the 1960s, the demand for natural resources has grown rapidly, which has led to a significant and sometimes irreversible loss of habitat and diversity. As well, huge areas have been changed by human action (ISO 26000:2010).

2.3.5 Fair Operating Practices

Ethical behavior in an organization's interactions with other organizations is linked to fair operating practices. Among them are the connections between businesses and government agencies, organizations and their competitors, suppliers or customers, and whatever associations they belong to. Fair operating practice issues appear in anti-corruption, responsible involvement in the public sphere, fair competition, and other areas (ISO 26000:2010).

2.3.5.1 Anti-Corruption

Corruption is the abuse of authority or power, and it can be in many forms; such as bribery involving people working in public and private sectors, money laundering, trading in influence, conflict of interest, and hindrance of justice. Corruption may lead to human rights violations, hardship of societies and harm to the environment. Wherever corruption is found, it will limit fair competition and wealth distribution and community economic development (ISO 26000:2010).

2.3.5.2 Responsible Political Involvement

Public policy can be developed and public political processes can be supported by organizations. Organizations ought to abstain from the use of excessive power as well as from coercion and pressure that might undermine the democratic process (ISO 26000:2010).

2.3.5.3 Fair Competition

In the long run, fair competition raises living standards and promotes efficiency and innovation while giving all organizations equal opportunities. Anti-competitive behaviour may harm the reputation of organizations and could lead to legal problems. Organizations that engage in anti-competitive behavior create an environment where such behavior is frowned upon, and this brings in positive atmosphere for all processes (ISO 26000:2010).

2.3.5.4 Promoting Social Responsibility in The Value Chain

Procurement and trade decisions can be an area where organizations can make some effect on other organizations, by supporting the principles of social responsibility through leadership along the value chain. Some unintended outcomes caused by the decisions that organizations make related to procurement and purchasing, therefore organizations need to take the needed procedures to eliminate the negative outcomes. While organisations take their social responsibility part in this, but still the official authorities should also do their duty of enforcing laws and regulations (ISO 26000:2010).

2.3.5.5 Respect For Property Rights

The Universal Declaration of Human Rights recognized a number of rights among which is the property rights, which cover both physical assets, copyrights, geographical and funds rights, in addition to moral rights and the intellectual property. Whereas recognizing property rights will encourage physical security, economic and investment and as a result encourages innovation and creativity (ISO 26000:2010).

2.3.6 Consumer Issues

Organizations in general have responsibilities towards their customers despite of the services and products they provide, and these include giving accurate information about the products and their components to consumers (individuals or groups who use the organization's outputs). Decreasing risks from the use of the services and products is also one of the organization's responsibilities. This can be achieved though design, manufacturing, information provided, and withdrawal or recall of products when a defect appears. Consumer issues were linked to the social responsibility are related to fair marketing, protection of health and wellbeing, sustainable consumption, data and privacy protection, ability to get the important services and products, and tackling the needs of the disadvantaged consumers (ISO 26000:2010).

2.3.6.1 Fair Marketing, Factual and Unbiased Information and Fair Contractual Practices

Fair marketing, factual and unbiased information and fair contractual practices give information about services and products in an understandable way for consumers, so they can make good decision regarding their consumption with clear comparison of the characteristics of various services and products. Fair contractual procedures aim to minimize disparities in negotiating power between the parties in order to safeguard the interests of suppliers and customers alike. Information on the environmental, social, and economic impacts of the full life cycle and value chain can be provided as part of responsible marketing. Services and products details given by suppliers are important in purchasing decisions since these details might give the only information that consumers can easily access. The misleading or incomplete information can make the consumer make purchasing decisions that will waste their money or harm them, which will result in losing confidence in the organization and its products, and the other way around (ISO 26000:2010).

2.3.6.2 Protecting Consumers' Health and Safety

Protecting consumers doesn't only involve the aimed usage, but also any expected misuse. Organization should provide clear instructions to use products safely, including maintenance. Any mishearing of the information to give to consumers may harm the reputation of the organization. Not all risks can be predicted, therefore methods of recalling products from the markets should be designed in an effective way (ISO 26000:2010).

2.3.6.3 Sustainable Consumption

Sustainable consumption is the consumption that equals the rates of products or resources. While the reported rates of consumptions seem to be unsustainable, which is causing more harm to the environment and depletion of resources. The responsibility is not only of the organizations, as consumers also need to be aware of their role, by taking ethical, social and economic factors into consideration with

reference to the clear information given by organization when they make their purchasing and consumption decisions (ISO 26000:2010).

2.3.6.4 Consumer Service, Support, And Complaint and Dispute Resolution

Consumer service, support, and complaint and dispute resolution are the means that organizations use to tackle the consumers' needs after products are purchased or and services are provided. Proper installation and warranties are examples of those means. The consumer rights are at the risk to be violated if organizations do not give the required performance in this regard. Offering high quality products or services will increase consumer satisfaction. Very clear instructions on use should be given to the consumers as to avoid faulty usage. Surveys can be conducted to monitor the support that consumers get as aftersales services (ISO 26000:2010).

2.3.6.5 Consumer Data Protection and Privacy

Consumer data protection and privacy are meant to protect consumers' rights of privacy. This is done by controlling the information types gathered, and the methods of collecting this kind of information. Concerns regarding electronic communication where financial information is transferred needs to be discussed to find ways to protect consumers' privacy and safety. Using rigorous systems can help organisations in protecting consumers' data, and this will help in sustaining their credibility and reputation (ISO 26000:2010).

2.3.6.6 Access to Essential Services

Organisations can participate in providing the basic services which a government – although being its responsibility – might not be able to meet for different reasons. These might include electricity, gas, water, and sewage, etc. (ISO 26000:2010).

2.3.6.7 Education and Awareness

In order to help customers, consume wisely, education and awareness are strongly needed by providing clear accurate information about the products and services, consumers will be knowledgeable enough to consume responsibly. Focus need to be given for the disadvantaged people in different areas, those can include low-income or of low literacy levels. Above all, consumers also need to know that they have the right of knowledge. Nevertheless, knowledge and education of the consumer do not free organizations from their responsibility should any harm be done because of their products and services (ISO 26000:2010).

2.3.7 Community Involvement and Development

As commonly known today organization do have a relationship with their surrounding communities, this is based on contributing in the development of those communities. Communities can be either the residential or other social settlements located in a geographical area within the organisations' impact surroundings, or can mean the people of shared interests, such as simulated communities, who share concerns about a certain issue. Showing a respectful way of dealing with all of the community aspects including the institutions reinforces democratic values. Sustainable development is composed of two essential parts; these are the community involvement and community development (ISO 26000:2010).

Areas where organizations can participate in the community development include creating employment, which is enhanced by the various economic and technological activities. They expand on educating and developing employees' skills through some programmes, while preserving culture and arts of those communities. This will lead to increase the community wealth and enhance economic development.

Community development is achieved by socially responsible behaviour; that is for example when they seek equal rights and acceptable living standards for all people without any discrimination.

The issues under this subject are community involvement, education and culture, employment creation and skills development, technology development and access, wealth and income creation, health and social investment.

2.3.7.1 Community Involvement.

Community involvement is aimed at avoiding and resolving problems, fostering partnerships with local organizations and stakeholders as to be a good organizational citizen within the community. Organisations contribute to their communities through their participation in supporting the civil institutions and through networking with the groups and individuals that create the civil society. On the other hand, communities can help organizations to be informed about the community needs so that their activities will be in harmony with those needs. It is required that organizations be aware of the different types of groups being formal or informal, which participate in the development, keeping in mind that the social, cultural and political rights of those groups should be respected (ISO 26000:2010).

2.3.7.2 Education and Culture

Education and culture are the basics for the community development in social and economic fields. Education and culture promotion is precisely compatible with respect of human rights, which have a positive impact on social solidity and development (ISO 26000:2010).

2.3.7.3 Employment Creation and Skills

Employment is the base of not only community economic development, but also social development. Creating employment contributes in reducing poverty thus enhancing economic and social development. Developing skills is very essential for helping people secure decent jobs, equally it is vital for the economic and social development (ISO 26000:2010).

2.3.7.4 Technology Development and Access

Full and safe access to modern technology is a basic need for enhancing economic and social development, when organizations apply specialized knowledge, skills and technology, they can promote human resources development and transmitting technology.

In this modern world of today, telecommunications technologies are a very important base for the various economic activities, where access to information is a main tool that eliminates discrepancies between countries, generations and regions. Training and partnerships among other actions that the organization can do to improve access to this kind of technology (ISO 26000:2010).

2.3.7.5 Wealth and Income Creation

It is known that organizations – at different levels – do try to develop their employees' capabilities for the good of the organization, but organizations through this also contribute to the wealth and income raising of their employees, and the community around them. Not only employees' skills that can be promoted, but also the suppliers' development and the entrepreneurship programmes, which eventually will enable economic and social welfare and produce benefits for the community (ISO 26000:2010).

2.3.7.6 Health

One can argue that health is the most important life element, and is well acknowledged human right. Therefore, organizations of different sizes and types, should respect the right to have a good health, and should participate in different ways to promote health situations, and avoid any health threats and any damage that the community may be exposed to. To be positively involved in this regard, organizations may participate in public health campaigns, and offer better access to the health care services; despite that it is widely recognized that governments are responsible for this vital service, organization can still have a role in this regard. Healthy community is

the atmosphere where organizations can operate better and obtain more success (ISO 26000:2010).

2.3.7.7 Social investment

When organizations allocate their funds to projects and initiatives, this is known as social investment that aims to improve communities' different social aspects. Organizations can invest in projects such as education, training, culture and health care. Organizations need to focus on the needs and priorities of the communities when they would like to invest in the social development. They can obtain information and consultation to identify the areas of social investment (ISO 26000:2010).

2.4 Firms' Performance

The literature describes an organization's performance as a sum of its financial and non-financial indicators. These indicators measure how well a company is executing their business strategy and achieving its goals. Chen and Perez (2019) discussed that the performance of firms refers to how well a firm is meeting its objectives and goals. They added, to assess the firms' performance, various financial and non-financial indicators are used, as well as stakeholder assessments. They assert that financial indicators include metrics such as revenue growth, profitability, return on investment, and market share which reflect the firms' ability to generate profits, manage costs, and create value for its shareholders and discussed that the non-financial indicators are metrics that provide insights into a company's operations' effectiveness, such as customer satisfaction, employee engagement, innovation, and sustainability. These indicators can provide insights into a company's long-term sustainability and competitiveness (Mitra & Palmer, 2014).

In management, marketing and economics, performance is a specific outcome that confers effectiveness, efficiency and competitiveness to the organization and its procedural and structural elements (Verboncu & Zalman, 2005). Performance measurement is the process of determining the effectiveness and efficiency of an action (Neely et al., 2005).

Scholars put up several dimensions to measure the firms' performance. Measuring a business's effectiveness and efficiency is a popular method of evaluating its performance. According to Mouzas (2006), the effectiveness and efficiency of a firm's performance can be measured using both of these indicators. Efficiency, according to him, is an essential aspect that shows up in the operating margins of the business, and effectiveness is the capacity of the business to produce earnings growth that is sustainable for the network it operates in.

Bartuseviciene and Sakalyte (2013) identified the effectiveness and the efficiency and explored the differences between them. They stated that firms can achieve excellent competitive performance through increasing the efficiency and effectiveness indicators evenly. They came to the conclusion that efficiency and effectiveness are measurements of performance that businesses can use to assess their own performance. The successful conversion of inputs into outputs is the focus of efficiency, while the interaction between outputs and the social and economic environment is measured by effectiveness.

According to Herciu (2016), implementing CSR through ISO 26000 at the micro level will open up the possibility of maximizing the firm's macro-level contribution to sustainable development.

It is clear that the scholars have either studied overall firm performance or only one or a few dimensions of performance (Gupta & Gupta, 2020). This study is probably one of the few attempts to explore ISO 26000 on firms' performance dimensions (efficiency, effectiveness, and competitiveness). This study emphasizes the impact of ISO 26000 on firms' performance with the presence of corporate governance as a mediator.

2.4.1 Efficiency

Scholars have discussed firm efficiency as a key factor in evaluating firm performance. Efficiency measures the firms' ability to minimize costs and maximize

output while maintaining quality standards. It is commonly assessed through the use of various financial ratios, like the inventory turnover ratio, asset turnover ratio, and return on assets ratio (Wang & Zhao, 2019).

Efficiency is also evaluated through non-financial indicators, such as production cycle time, customer lead time, and defect rates. These indicators help measure the efficiency of a firm's production process and can provide insights into opportunities for process improvement (Cai & Liu, 2021). Furthermore, scholars have emphasized the importance of considering the context in which a firm operates when assessing efficiency. Factors such as industry structure, technological advancements, and market conditions can influence a firm's ability to achieve efficiency (Li et al., 2019).

Efficiency is the ability to achieve maximum output with minimum input, or to produce the desired results with the least number of resources possible. It is a measure of how well a firm utilizes its resources to achieve its goals. According to Manganelli and Raggi (2020), efficiency is a key performance indicator that is used to assess a firm's productivity and competitiveness. It is often measured using various metrics, such as labor productivity, machine utilization, and production cycle time. These metrics provide insights into how well a firm is using its resources and help identify areas for improvement.

Minimizing costs and improving operational margins reflect the meaning of efficiency. Efficiency refers to any performance that requires the least inputs and produces the maximum possible number of outputs. Simply put, being efficient means getting more out of less.

Furthermore, efficiency is not only important for the profitability of the firm but also for the satisfaction of its stakeholders. For example, customers may value firms that can deliver products or services quickly and at a low cost, while shareholders may expect high returns on their investments. Therefore, firms that prioritize efficiency are better positioned to meet the expectations of their stakeholders and compete effectively in the market (Borup et al., 2018).

Efficiency and waste of time and efforts are inversely related, meaning that the more efficient a firm is, the less waste of time and effort it incurs. A firm that can minimize waste is better positioned to achieve its goals and compete effectively. According to Li et al. (2021), waste can arise from a variety of sources, including overproduction, waiting time, transportation, processing, motion, inventory, and defects. These wastes can consume resources, reduce productivity, and increase costs, leading to a reduction in efficiency. Therefore, firms that can identify and eliminate waste can improve their efficiency and gain a competitive advantage.

Nguyen et al. (2019) assert that scholars have emphasized the importance of continuous improvement to maintain efficiency levels over time. By identifying and addressing inefficiencies, firms can streamline their operations, reduce waste, and enhance their overall efficiency.

The satisfaction of workers and efficiency are positively correlated. When a firm operates efficiently, workers are likely to feel more engaged and satisfied with their work, leading to increased productivity and improved firm performance. According to a study by Kazi et al. (2021), employee satisfaction is positively associated with organizational efficiency, as satisfied employees are more likely to work efficiently and contribute to the overall success of the firm. Additionally, satisfied employees are more likely to have lower turnover rates and be more committed to the organization, which can lead to reduced costs and increased productivity.

2.4.2 Effectiveness

Effectiveness refers to the extent to which an organization or system is able to achieve its goals and objectives. It is a measure of how well a firm can meet the stakeholders expectations and needs, such as employees, customers, the wider community and shareholders.

Damanpour and Schneider (2016) discussed that effectiveness is a critical performance indicator for firms, as it reflects the ability of the organization to create

value and generate positive outcomes for its stakeholders. They added that effectiveness is often measured using various metrics, such as customer satisfaction, employee engagement, and financial performance. These metrics provide insights into how well the firm is meeting the needs of its stakeholders and help identify areas for improvement.

Furthermore, effectiveness is closely related to the firm's strategy and the alignment of its goals and objectives. Firms that have a clear and well-defined strategy that is aligned with their goals and objectives are more likely to be effective in achieving their desired outcomes (Hitt et al., 2017).

Firm performance and effectiveness are closely related, as firms that are effective in achieving their goals and meeting the needs of their stakeholders are more likely to perform well. According to a study by Singh and Kant (2018), effectiveness is a critical determinant of firm performance, as it reflects the firm's ability to create value and generate positive outcomes for its stakeholders.

Effective firms are those that have a clear and well-defined strategy that is aligned with their goals and objectives, and that are able to execute this strategy effectively. Such firms are able to respond quickly to changing market conditions, innovate and adapt to new technologies, and build strong relationships with their stakeholders, including customers, employees, and suppliers (Singh & Kant, 2018).

Martz (2008) discussed that an organization's effectiveness is determined by how well it minimizes harm from its actions while generating sustainable value through the intentional transformation of inputs and exchange of outputs.

Effectiveness means that corporations give a good attention to cost reduction, quality creation of value-added, output and innovation. It measures how well an organization meets its objectives or how its products impact the economy and social 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) claimed that an organization's effectiveness typically dictates its policy objectives or the extent to which it achieves its own objectives. In this regard, the more effective firms' operations are carried out, the better the performance of the firm is; as well, the less effective a firm's operations, the worse the firm performs (UKEssays, 2018).

An organization's effectiveness and its employees' skills are positively correlated. According to a study by Ahmad and Shahzadi (2018), employees with high levels of skills and expertise are better equipped to contribute to the overall effectiveness of the organization. This study discussed that workers' skills are very important factor of organizational effectiveness, as they enable employees to perform their tasks and responsibilities more efficiently and effectively. Skilled workers are better able to solve problems, make effective decisions, and innovate, which can enhance the overall performance of the organization

2.4.3 Competitiveness

Competitiveness is about the way to achieve the organization's advantage over other competitors.

Competitiveness is defined as the firms' ability, industry, or nation to effectively compete in the global marketplace. According to the World Economic Forum (2021), competitiveness is "the set of institutions, policies and factors that determine the level of productivity of a country". The European Management Forum defined 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" (European Management Forum 1984).

The World Economic Forum (2021) asserted that competitiveness is determined by a range of factors, including the quality of infrastructure, the level of technological development, the skills and education of the workforce, the quality of institutions, and the level of innovation and entrepreneurship. Competitiveness is also

influenced by factors such as political stability, macroeconomic conditions, and the regulatory environment. This Forum added that competitiveness is not only important for the success of individual firms but also for the overall economic development of nations. It is closely linked to economic growth, job creation, and social welfare. A competitive nation is one that is able to attract investment, generate employment opportunities, and improve the standard of living of its citizens.

Smith and Higgins (2000) concluded that the CSR implementation enhances customers' loyalty and repeating purchases even if the products or services were expensive. Furthermore, Vilanova et al. (2008) discovered that CSR enhances an organization's competitive advantage by fostering changes in organizational processes and values as well as the development of an external and internal organizational image and reputation. According to Fuzi et al. (2017), academics frequently make the case that CSR activities can raise a company's long-term competitiveness and foster a favorable correlation between the financial performance and the CSR activities. This positive relationship was stressed by (Aguinis & Glavas, 2012) arguing that some researches resulted that there is a positive relationship between CSR and firm performance. Famiyeh (2017), a sizable body of research has also suggested that CSR can foster innovation by utilizing environmental, social, or sustainability drives to develop novel business models, services, goods, and procedures, as well as new market opportunities.

The literature shows that many scholars measure competitiveness by measuring quality, creativity, flexibility, cost, and differentiation and the researcher adopted these four dimensions in measuring the effectiveness of the firms.

2.5 Corporate Governance (CG)

The notion of CG is not too old, having emerged during the early 1990s globalization period, when corporate executives were expected to exhibit transparency, accountability, and good performance—all of which are requirements of CG (Bhardwaj et al., 2014).

CG is a system that improves relationships between different stakeholders and guarantees equitable resource distribution among rival users.. Furthermore, it provides structures through which organization objectives are formulated and methods of achieving goals, as well as examining if performances are carried out (Al-Ahdal et al., 2020).

According to Mohan and Chandramohan (2018), good governance improves a company's performance and competitiveness and paves the way for achieving business excellence. Manini and Abdillahi (2015) stated that numerous researchers have used various variables of interest to examine the mechanisms of CG and their impact on the performance of firms from different perspectives. CG offers a framework that serves the interests of the company and can improve performance by lowering problems related to agency (Khatab et al., 2011). Effective CG plays a critical role in maintaining the long-term value of stakeholders in the business environment, making it a vital issue for maintaining the successful operation of organizations. (Abu-Tapanjeh, 2006).

Sanda et al. (2005), Abu-Tapanjeh (2006), Aljifri and Moustafa (2007), Ibrahim et al. (2010), Al-Hawary (2011) and 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.

2.6 Underlying theory of the study

2.6.1 Stakeholders Theory

Many academic fields contribute to the theoretical debates on CSR. The stakeholder theory of the firm, which emphasizes the unique position that stakeholders possess in the area of social responsibility, is the primary theory that focuses on CSR (Freeman, 1984).

The literature has a lot of theories that explain and analyse CSR; stakeholder theory is one of them, it explains how business is able to analyse its CSR strategy (Freeman & Valamuri, 2008). Stakeholder theory suggests that, for effective CSR, corporations should take the interests of their range of stakeholders, other than shareholders into account. According to Freeman's stakeholder theory, corporations have a series of contractual relationships with multiple stakeholders. Stakeholders include employees, managers, investors, customers, suppliers, government, competitors, media, communities...etc. They make direct and indirect investments in corporations and assume the risks arising therefrom. Hence, to ensure the sustainable development of society, corporations should be responsible for all related stakeholders and not just shareholders.

Freeman's stakeholder theory states that a corporation's stakeholders include just about anyone affected by the corporation and its operations. This is in opposition to shareholder theory proposed by economist Friedman (1970) that in capitalism, the only stakeholders a corporation should care about are its shareholders. Friedman's view is that corporations are forced to make a profit, to satisfy their shareholders, and to continue its positive growth. Friedman believes that unless the company satisfies the wishes of the shareholders it should not ponder over CSR.

Stakeholder theory takes into consideration business ethics, morals and values when managing stakeholders involved with a corporation. It seeks to improve relations with stakeholders, which leads to improving efficiencies throughout the corporation. Stakeholder theory proposes that a company is only successful when it delivers value

to its stakeholders, and those values can come in many forms beyond financial benefits.

Stakeholder theory was used in studies on sustainability and CSR and is seen as an essential component of CSR practices (Ado, 2016). Borlea and Achim, (2013) talked about how the necessity of corporate social responsibility in the context of the shift from an industrial to a new society dubbed "post-modern," "post-industrial," "post-capitalist," "post-structural," and "post-traditional" society gives rise to stakeholder theory. The authors went on to say that the new economy is marked by a deep and intricate transformation across all domains, with significant ramifications for society, the environment, and CSR aspects.

Arshad et al. (2012) discussed, stakeholders theory suggested that superior firm performance can be created if the corporations meet the expectations of various stakeholders. Stakeholders' theory gives the relationship between corporations and its stakeholders a priority due to the central idea of the theory to gain success which depends on the capability of the corporation to sustain their relationship with the stakeholder groups, such as employees, customers, and even general public (Niresch & Silva, 2018; Almarah et al., 2019). Seungwoo et al. (2017) stated that CSR can generate sustained value depending on its relationship with different stakeholders. Therefore, it is important to understand and persuade stakeholders effectively in order to create long-term corporate value. Maulamin (2017) mentioned that the stronger relationship the corporation has with its stakeholders, the easier for the corporation to achieve its business objectives and vice versa, if the corporation has a bad relationship with stakeholders, it is increasingly difficult for the corporation to achieve its goals.

Donaldson and Preston (1995) stated that proponents of the stakeholder theory believe that different stakeholder groups, both within and outside the organizations, are the dominant pressures that push them towards corporate responsibility.

2.7 Benefits of applying ISO 26000

ISO 26000 will be able to create value for the organization and for the others, transform, decrease, or increase capital (human, financial, natural, social, intellectual), enhancing credibility, emphasize performance results and improvements, and attract investors (Herciu, 2016). CSR is a way and a form of investment that creates opportunities for growth and expansion in the future (Husted, 2005). Lankoski et al. (2016). Discussed that social responsibility activities have the potential to enhance a positive impact on the organization performance in the long-term.

ISO 26000 standard tries to encourage the organizations to apply ISO 26000. The standard links an organization's performance on social responsibility to many benefits such as competitive advantage, organization's reputation, and the ability to attract and retain workers or members, customers, clients or users. Also, to help maintain the employees' morale, commitment and productivity. In addition, benefits also include attracting owners, investors, sponsors, donors and the financial community, and enhances its relationship with governments, companies, media, peers, suppliers, customers and the community in which it operates (ISO 26000:2010). Jamilah (2019) stated that CSR plays a vital role in enhancing the reputation of any organization. He added that the image and commitment of CSR practices reflect the corporate brand of the organization.

Donate and Guadamillas (2011) stated that adopting CSR practices can help organizations to retain the qualified employees, which maintains leadership positions and improve the capacity of innovative (Surroca et al., 2009). Turban and Greening, (1997) asserted that companies with a strong CSR commitment often have an increased ability to attract and retain employees, which leads to reduced turnover, recruitment, and training costs.

ISO 26000 has been characterized as an important breakthrough innovation (Webb, 2012) and as an evolutionary step in standard innovation (Hahn, 2012) due to its suitability for organizations of all sizes and sectors, and because it has unique features regarding authority and legitimacy (Camilleri, 2019).

2.8 Previous Studies

In order to review of literature and discussion of previous studies that attempt to address the issue, this section looks at the previous related studies. Very limited studies according to the knowledge of the researcher discussed the impact of implementing social responsibility from the perspective of ISO 26000 on different aspects, especially firms' performance with the mediation role of corporate governance.

Dunay et al. (2021) study entitled "Why Socially Responsible? Determinant Factors of Organizational Performance: Case of Dangote Cement Factory in Ethiopia". The purpose of this research is to investigate how CSR affects the organizational performance of the Ethiopian Dangote Cement Factory. The researchers adopted a mixed approach of an explanatory and a descriptive research design. The researchers used structured questionnaires to gather data from the targeted sample of the study, where the probability and non-probability sampling technique was employed to draw a sample of 179 respondents. The researchers collected data and analysed it using the SPSS (version 20) statistical software package. A multiple linear regression model was applied to see the effect of corporate social responsibility on organizational performance. The results of the study indicated that ethical activities, philanthropic activities, and legal activities affect the performance of organization, and of a positive relationship.

Alsurrayi and Alsughayer (2021) study entitled "The Relationship between Corporate Governance and Firm Performance: The Effect of Internal Audit and Enterprise Resource Planning (ERP)". The aim of this study is to explore the effect of good CG on the performance of listed firms in Saudi Arabia. The researchers used a questionnaire to collect data. The findings indicated that the proper CG positively affects firm performance. As well, the results show that CG leads to transparency, disclosure, integrity, equality, and responsibility, and most of the respondents agreed that CG leads to respecting the rights of stakeholders. Furthermore, this study makes the claim that having strong CG promotes businesses to use resources more effectively, which boosts economic growth.

Hermuningsih et al. (2020) study entitled “Corporate Governance and Firm Performance: An Empirical Study from Indonesian Manufacturing Firms” The study aims to investigate the relationship between CG and firms’ performance. This study used a purposive sample of the manufacturing companies listed on the Indonesia Stock Exchange (IDX) from 2014 to 2016. The data were obtained from the official websites of IDX. The results of this study indicated that CG significantly improved firms’ performance. As well, the significant relationship between CG and the firms’ performance also suggests that firms should implement five principles of CG, namely, accountability, transparency, responsibility, independency, and fairness, to improve and evaluate their performance.

Al- Ahdal et al. (2020) study entitled “The impact of corporate governance on the financial performance of Indian and GCC listed firms: An empirical investigation”. The study aimed to provide a brief view about the mechanisms of CG in India and Gulf Corporation Council (GCC) countries, corporate legal system, and monitoring policies laid down by Indian and Gulf Corporation Council governments. A sample of 53 non-financial listed companies from India and 53 non-financial listed companies from Gulf Corporation Council countries was used for the period 2009–2016. Findings showed that audit committee and board accountability have an insignificant impact on firms’ performance measured by ROE and Tobin’s Q. Similarly, transparency and disclosure have an insignificant negative impact on firms’ performance measured by Tobin’s Q.

Ashour et al. (2020) study entitled “Corporate social responsibility and competitive advantage: relationships and mechanisms”. This paper aims to study the association of CSR implementations and the achievement of competitive advantage focusing on the mediation role of company reputation in this relationship. The paper used a purposive sampling method targeting senior decision-makers in the 5-star hotels and resorts in Jordan. A Semi-structured interview technique was used to confirm the validity of the research model and 300 questionnaires were distributed. The findings illustrate the mechanism of CSR and the competitive advantage relationship. A positive effect was shown of the social, legal, and ethical dimensions of CSR on competitive advantage. Data analysis did not show any significant impact of the

environmental dimension on competitive advantage through the company reputation as a mediator variable.

Nguyen et al. (2020) paper entitled “Some Theoretical and Practical Issues on the Impact of CSR on the Vietnam Textile and Garment Enterprises Operational Efficiency”. The paper aimed to show the impacts of CSR on the textile enterprises operational efficiency in Vietnam. The researchers collected data by qualitative analysis methods. The results revealed that CSR has a great influence on the operational efficiency of textile enterprises in many ways. Based on the results, the researchers proposed several recommendations on the government of Vietnam and the Vietnamese textile enterprises to better perform corporate social responsibilities.

Camilleri (2019) research entitled “A Cost-Benefit Analysis of ISO’s Standard on Social Responsibility: A Review and Appraisal”. The research aimed to present a critical analysis of ISO 26000 and featured a descriptive case study of a multinational retail business that is following the social responsibility standard.

This research focused on ISO’s social responsibility standard. It drew relevant conclusions on the multiple stakeholders’ influence and contribution to its development. It also reported the costs and benefits of implementing this standard guideline from the organizations’ perspective.

This research has recommended further inquiry in order to draw broader conclusions about how organizations are following this guiding standard as they try to satisfy their numerous stakeholder claims.

Ghaderi et al. (2019). Paper entitled “Corporate social responsibility and hotel performance: A view from Tehran, Iran”. The purpose of the study is to examine and focus on the important facets of the relationship between CSR and hotel performance, particularly in four- and five-star establishments located in Tehran, the capital of Iran. A questionnaire survey that was distributed to key personnel at a sample of hotels was utilized in the study, which employed a quantitative approach. Approaches such as structural equation modeling were used to analyze the given data.

Results support the argument that CSR has positive and direct impact on the performance of hotels. The economic, legal, ethical, environmental, and social dimensions of CSR are all exposed to these impacts. The findings improved the knowledge of the perceived benefits of CSR in the context of hotels outside of the developed world and contributed practically by assisting decision-making.

Al-ma'ani et al. (2019) study entitled “The Impact of Corporate Social Responsibility on Organizational Performance in Telecommunication Sector in Jordan”. The study aimed to test the impact of both internal and external CSR on both financial and non-financial performances. The telecommunication companies in Jordan were the population of the study. The data was collected from 500 respondents by a survey questionnaire. The findings indicated that both types of performance are positively influenced by internal CSR. External CSR showed positive influence on non-financial performance, while its effect on financial performance was insignificant and negative. The researchers recommended to conduct additional studies using other variables to confirm the results obtained from their study.

Chakroun et al. (2019) study entitled “The impact of ISO 26000 social responsibility standard adoption on firm financial performance: Evidence from France”. The study sought to determine how financial performance was affected by the adoption of ISO 26000. The CSR is viewed as a multifaceted term with seven core subjects by citing the ISO 26000 standard: corporate governance, human rights, labour practices, environment, fair operating practices, consumer issues and community involvement. French companies that were listed between 2010 and 2017 on the CAC-All-Tradable index comprised the sample used in this article.

The results show that improved financial performance could be achieved through good CG. The positive influence as well seen in the areas of community involvement, environment, and labor relations and conditions. However, as there is no significant relationship between these dimensions and the financial performance, it does not apply to human rights, fair operating practices and consumer issues.

Munir et al. (2019) study entitled “Relationship between Corporate Governance, Corporate Sustainability and Financial Performance” This study aims to investigate three crucial questions, whether CG and corporate sustainability lead to

improved firm financial performance or not? Whether the sound CG practices improve firm sustainable performance or not? And whether corporate sustainability mediates the relationship between CG and firm performance or not? The researchers used a sample of 425 firms listed on the Australian Securities Exchange (ASX). Using the structural equation modelling approach, the results indicate that CG is positively linked to corporate sustainability performance, and corporate sustainability performance leads to improved financial performance.

Niresh and Silva (2018) study entitled “The Nexus between Corporate Social Responsibility Disclosure and Financial Performance: Evidence from the Listed Banks, Finance and Insurance Companies in Sri Lanka”. This study aims to investigate whether the financial performance of companies quoted in Sri Lanka's banking, finance, and insurance sectors is correlated with their CSR disclosure. The corporations who include a separate part in their annual reports to disclose their CSR activities comprise the study's population, as the absence of such disclosures could materially impact the study's conclusions. Measuring of corporate financial performance includes return on equity and return on assets, which are controlled for leverage and size. The CSR Disclosure Index was developed through the use of content analysis. Two multiple regression models were analysed using Stata. Findings of the study revealed that there is a significant association between CSR disclosure and future financial performance of the selected listed banks, finance, and insurance companies in Sri Lanka.

Blasia et al. (2018) study entitled “A Multidimensional Analysis of the Relationship Between Corporate Social Responsibility and Firms' Economic Performance”. The relationship between firms' CSR activities and their economic performance were analyzed taking into consideration seven macro-categories of CSR; six market based and one accounting-based performance indicators, and by categorizing the firms' sector according to their activity. The study used a representative sample of 988 US-based companies from nine different sectors (Basic Materials, Consumer Goods, Consumer Services, Financials, Health Care, Industrial, Oil and Gas, Technology and Utilities). It studied the dynamics of possible endogenous and non-linear relationships through the Arellano-Bond technique in the dynamic panel. The results showed common patterns and sectorial specificities, CSR

engagement in general raised firms' total stock returns and reduced financial risks, but this depends on the area of CSR in which the firms invest. The results of an accounting-based figure analysis showed patterns that depend both on the specific area of CSR and the sectorial activities conducted.

Ayyash (2018) study entitled "Impact of Implementing ISO 26000 on the Service Quality: The Mediating Role of (ICT)" the study aimed to test the impact of implementing ISO 26000 on service quality in the presence of the mediating role of information and communication technology (ICT). Two questionnaires were used to collect the data that was analysed and tested using SPSS. The study found that there was a statistically significant impact of ISO 26000 implementation on services quality. In addition, there was a significant positive relationship between ISO 26000 standards and ICT.

Mahrani and Soewarno (2018) study entitled "The effect of good corporate governance mechanism and corporate social responsibility on financial performance with earnings management as mediating variable" The purpose of this study is to determine the direct influence of the mechanism of good CG and CSR on financial performance as well as through earnings management as a mediating variable. The data used in this study are secondary data involving 102 companies listed on the Indonesian Stock Exchange for the year 2014. The data was analyzed using partial least square and carried out with the help of software WarpPLS 5.0. The results indicated that the mechanism of good CG and CSR has a positive effect on financial performance.

Reade (2017) research entitled "Social responsibility strategies to improve firm performance", where it used the stakeholder theory as the conceptual framework for this research. The key findings of this research revealed that stakeholder management is gradually becoming a significant component of corporate strategy, and half of the CSR managers acted independently of stakeholders prior to making decisions on CSR expenditures. The study also showed that the implications of social change include addressing stakeholders' needs in ways that create vibrant communities, contributing to social cohesion, respect for human rights, enhanced social commitment, and support of the sustainable practices of environment.

Two ways were used to collect data, the individual interviews and the company annual reports to explore the strategies managers employed to evaluate CSR effectiveness.

Bagh et al. (2017) a study entitled “The Corporate Social Responsibility and Firms’ Financial Performance: Evidence from Financial Sector of Pakistan”. The aim of this study is to shed a light on the impact of corporate social responsibility on the banking sector financial performance in Pakistan, using a sample of 30 commercial banks listed in Pakistan stock exchange for the period of 10 years from 2006 to 2015, and selected based on the market capitalization. The researchers applied pooled regression models to investigate the impact of corporate social responsibility on financial performance. Findings signify the robustness of pooled model that documented a positive and significant impact of corporate social responsibility on return on assets, return on equity and earnings per share. This statement holds that corporate social responsibility has positive and significant impact on financial performance of selected commercial banks of Pakistan. Based upon key findings, this study postulates corporate social responsibility phenomenon is consider as an essential growth element and financial performance-boosting tool by banking industry of Pakistan. Eventually, mainstream of the studies on corporate social responsibility are in context of well-established companies and nations, however, developing nations are least emphasized, thus the findings of this study greatly contribute in body of knowledge as well as offer pivotal implications for policy makers and governance of financial sector.

Nguyen et al. (2020) paper entitled “Does corporate governance really matter for bank efficiency? Evidence from ASEAN countries” examines the impacts of corporate governance on the efficiency of ASEAN banks from 2007 to 2014. The impacts of the different corporate governance aspects on bank efficiency were assessed using the Dynamic system GMM model. The sample comprised of 175 banks from six ASEAN countries: Malaysia, the Philippines, Cambodia, Indonesia, Vietnam, and Thailand. The collected data was from published audited financial reports of ASEAN banks from 2007 to 2014, Bank Scope database, World Bank website, and annual supervision reports of central banks.

The findings indicate that government-owned banks are more cost-efficient, but not more profit efficient than both foreign and private banks. Banks with larger boards are more cost-efficient in both the long term and short term, but only more profit efficient in the short term. The findings also showed that there was no significant impact on bank efficiency levels. Foreign ownership, board independence, and CEO duality.

Bhatt and Bhatt (2017) study entitled “Corporate governance and firm performance in Malaysia” aimed to study the effect of Malaysian Code on Corporate Governance (MCCG, 2007 and 2012) on the performance of the listed companies in Malaysia. A sample of 113 listed companies have been used in this study. The study incorporates the endogenous relationship between corporate governance, firm performance and leverage.

The study findings showed that the firms’ performance is positively and significantly related with corporate governance measured by MCGI, and that the corporate governance of sample firms showed marked improvements after implementation of MCCG 2012 as compared to MCCG 2007.

Buallay et al. (2017) study entitled “Corporate Governance and Firm Performance: Evidence from Saudi Arabia” aimed to measure the impact of CG on firm performance of listed companies in Saudi stock exchange. The study collected data from 171 listed companies in Saudi stock exchange (TADAUWL) for the period from 2012 to 2014. The results of the study test indicated that there was no significant impact for CG adoption on firms’ operational and financial performance in the listed companies in Saudi stock exchange. Additionally, there was no significant impact for ownership of the largest shareholder and independency of Board of Directors on firms’ market performance. Significant impact was found for the ownership and the size of the Board of Directors on firms’ performance.

Arora and Sharma et al. (2016) study entitled “Corporate governance and firm performance in developing countries: evidence from India”. The study aims to test the impact of CG on firms’ performance for a large representative sample.

For analysis reasons, the study employed a number of alternative specifications and estimate techniques, such as system generalized methods of moments, which successfully address simultaneity bias and endogeneity issues. The study collected data from 20 important industries of the Indian manufacturing sector for the period 2001-2010. The results of the study revealed that larger boards are associated with a greater depth of intellectual knowledge, which in turn helps in improving decision-making and enhancing the performance. As well, the results indicate that return on equity and profitability is not related to corporate governance indicators. Also, the results suggest that CEO duality is not related to any firm performance measures for the sample firms.

Orazalin et al. (2016) study entitled “Corporate governance, financial crises and bank performance: lessons from top Russian banks”. The study aimed to investigate the impact of different dimensions of corporate governance practices on the operating performance of Russian banks before, during and after financial crises. The researchers collected data of operating performance from financial statements, while corporate governance mechanisms were collected from annual reports available on the banks’ websites. The results of this study showed a positive impact of corporate governance on bank performance before and after the financial crisis.

Al-Najjar (2016) study entitled “Social Responsibility and its Impact on Competitive Advantage: An Applied Study on Jordanian Telecommunication Companies”. The study aimed to indicate the role and impact of social responsibility for the competitive advantage of the Jordanian telecommunications companies, the community of the study is the three Jordanian telecommunication companies (Zain, Orange and Umniah). The study showed that there is a statistically significance at level ($P \leq 0.05$) for the social responsibility with all its dimensions for the competitive advantage in the Jordanian telecommunications companies. As it has interpreted (61.6%) of the discrepancy in the competitive advantage, but it did not show statistically significant differences at level ($P \leq 0.05$) in neither the competitive advantage nor social responsibility among the Jordanian telecommunications companies. The study recommended to emphasise on the increased interest in the various dimensions of social responsibility which will be reflected on the profitability and the competitive advantage and increase the charitable and voluntary projects.

Valmohammadi (2014) “Impact of corporate social responsibility practices on organizational performance: an ISO 26000 perspective”. This study aimed to provide reliable and valid constructs of CSR and a measurement instrument in the context of Iranian organizations based on the standard of ISO 26000 seven core subjects. It also examines the effects of these seven CSR criteria, namely, organizational governance, human rights, labour practices, the environment, fair operating practices, consumer issues and community involvement, and development on the organizational performance of Iranian organizations.

In an extensive literature review, ISO 26000 core subjects were identified, data for the study were collected from 207 Iranian manufacturing and service firms, and the research model was tested using structural equation modelling.

Several significant relationships between CSR practices and the organizational performance of Iranian organizations were revealed in the statistical analysis. The result found that community involvement and development play an important role in enhancing the organizational performance of organizations.

Shannak (2014) study entitled “The Relationship Between the Extent of the Implementation of the ISO 26000 Standards and Social Responsibility Performance”. The study aimed to identify and evaluate the organizational readiness and performance on the application of the ISO 26000. It also aimed to investigate the degree of adoption of ISO 26000 and finding out the variance of this adoption.

The study found a direct relationship between the corporate social responsibility and the organizational performance on social responsibility. The study covered the main core subjects of the ISO 26000 that are organizational governance, human rights, labour practices, the environment, fair operating practices, consumer issues and the community involvement and development. The study used the company size, sector type and age as moderating variables that may influence the relationship between corporate social responsibility and its dimensions. The study found that the company size was an influencing factor while as the sector type and age were not. The study recommended that companies should pay attention to all CSR dimensions in order to have worthwhile efforts on CSR that would result in improved performance

on social responsibility. Another recommendation for companies to pay attention to the closer details of CSR delivery to the community as the improved performance on social responsibility would have an impact on the overall organizational performance. The final recommendation stated that the body, such as a specialized government entity, can help to make better awareness about the role of the CSR and its contribution to the society.

Hossain et al. (2016) study entitled "The mediating role of corporate governance and corporate image on the CSR-FP link: Evidence from a developing country". This study explores the relationship between CSR and FP, which advances research on CSR. It creates a model grounded in institutional and legitimacy theories and takes into account two crucial intervening factors: corporate governance and company image. CG standards and principles are expected to be impacted by CSR initiatives in various situations, particularly in developing nations. The link between CSR and FP is supported by empirical findings based on a sample of 155 companies in a developing country; nevertheless, the relationship is totally mediated by CG and corporate image, with the effect being indirect. The results show that through developing effective internal controls and monitoring, which eventually improve firms performance, CSR engagements aid in better governance practices and increase corporate image. Researchers, managers, and policy makers who are interested in measuring the influence of intervening variables on the CSR-FP relationship will find the implications valuable.

Ying et al. (2021) study entitled " Impacts of Firm Performance on Corporate Social Responsibility Practices: The Mediation Role of Corporate Governance in Ethiopia Corporate Business". This paper covered the growing societal and competitive challenges that corporations should deal with. Using CG evidence from Ethiopia's corporate business as a mediating variable, it seeks to determine how a firm's performance affects its CSR practices. A sample of TIRET corporate businesses in the Ethiopian Amhara area were used to investigate the effects of firms' performance on CSR and CG as a mediator. The researchers used 21 companies in the estimation and testing of the structural equation model and multiple regression analysis. The derived model illustrates how CG acts as a mediator in the positive correlation between firms performance and CSR. Out of all the impacts this study looked at, the results

indicate that a firm's performance has the most influence on CSR. CG has a positive role in serving as legitimate source for CSR practice. In the context of emerging economies, this paper adds to the body of literature on CSROrganizations, practitioners, and policymakers may take steps to improve the practices of CSR.

Amadi and Zhao (2020) study entitled "Corporate Social Responsibility and Financial Performance: The Stakeholder Theory Perspective" aims to test the relationship between CSR and financial performance in the food and beverage industry in China. The sample of this study is 577 companies from 64 food and beverage for the period 2010 to 2019. The findings showed that there is a positive and significant relationship between the various dimensions of CSR and financial performance, which validates the stakeholder theory.

This study discussed that an implication for society and government might be to enact policies and incentives as well as adopt moral suasion to encourage firms, irrespective of industry, to consider the needs of all stakeholders in business decisions and be more socially responsible.

Very few studies have been conducted in Jordan that discussed the impact of social responsibility ISO 26000 on firms' performance. No studies have been conducted to study the mediating role of CG between ISO26000 and firms' performance in Jordan. Some of the previous studies that have been discussed in this research studied the implication of ISO 26000 in Jordan such as Ayyash (2018) and Shannak (2014).

Ayyash (2018), has tested the impact of implementing ISO 26000 on service quality in a humanitarian organization. The findings mentioned that there is statistically significant impact of implementation ISO 26000 on service quality which means, adopting of ISO 26000 in social responsibility will affect the service quality in the humanitarian organizations positively.

Shannak (2014). The aim of this study is to identify and evaluate the organizational readiness and performance on the application of the ISO 26000. The

study proved that there is a direct relationship between the CSR and the organizational performance on social responsibility.

Ayyash (2018) and Shannak (2014), studies have revealed that the implementation of ISO 26000 impacts the performance of organizations positively and there is a real need for such a standard when implementing social responsibility programs.

This may reveal the crucial need to conduct more researches in the different sectors in Jordan that study the impact of ISO 26000 when implementing social responsibility programs. It is true that there are several studies that have been conducted around the world on ISO 26000, but this may be not applicable to the case of Jordan due to the difference in the living factors, the economic situation and the social demographic status.

2.9 Gap in Context

Several studies that have examined the impact of social responsibility on firms' performance (Dunay et al., 2021; Nguen et al., 2020; Camilleri, 2019; Ghaderi et al., 2019; Al Ma'ani et al., 2019; Chakroun et al., 2019; Nireesh & Silva, 2018; Blasia et al., 2018; Ayyash, 2018); social responsibility and its influence on corporate governance (Rahim, 2014; Jo & Harjoto, 2011) and the impact of social responsibility on firms' performance through CG as a mediator (Hossain et al., 2016; Ying et al., 2021).

As a context gap, in the case of Jordan, the country is facing a big problem due to the huge number of refugees from the neighbouring countries due to the wars that occurred and the unstable political situation there. Therefore, there is a need for social responsibility programs that aim to contribute to sustainable development by different sectors such as the private sector, non-governmental organizations, and the public sector in a way that integrates their efforts.

Camilleri (2019) states that limited researches have been done on social responsibility from the perspective of ISO 26000. In addition, Hossain et al. (2016) mentioned that very few studies have examined the role of CG as a mediator between social responsibility and firms' performance. As well, there is a lack of studies that discussed if the social responsibility can enhance CG (Rahim, 2014).

This study aims to provide clear vision of the impact of implementing social responsibility/ ISO 26000 on firms' performance. Accordingly, this study attempts to fill this context gap. In addition, this study is useful for managers and decision makers thus enabling firms to improve their performance through social responsibility/ ISO 26000 practices.

2.10 Theoretical framework of the study

Based on ISO 26000 standard and literature review, the researcher developed the study theoretical framework. The main objective of this study is to examine the impacts of ISO 26000 on firms' performance directly and through the mediating variable CG.

Moreover, seven variables, specifically, organizational governance, human rights, labour practices, the environment, fair operating practices, consumer issues, and community involvement and development have been accepted as dimensions of social responsibility ISO 26000. Furthermore, three variables, namely efficiency, effectiveness and competitiveness have been accepted as dimensions of firms' performance. In addition, the corporate governance has been used as a mediator between social responsibility ISO 26000 and firms' performance.

Finally, stakeholder theory has been assumed as a main conceptual frame to explain and interpret the proposed relationships in the conceptual framework.

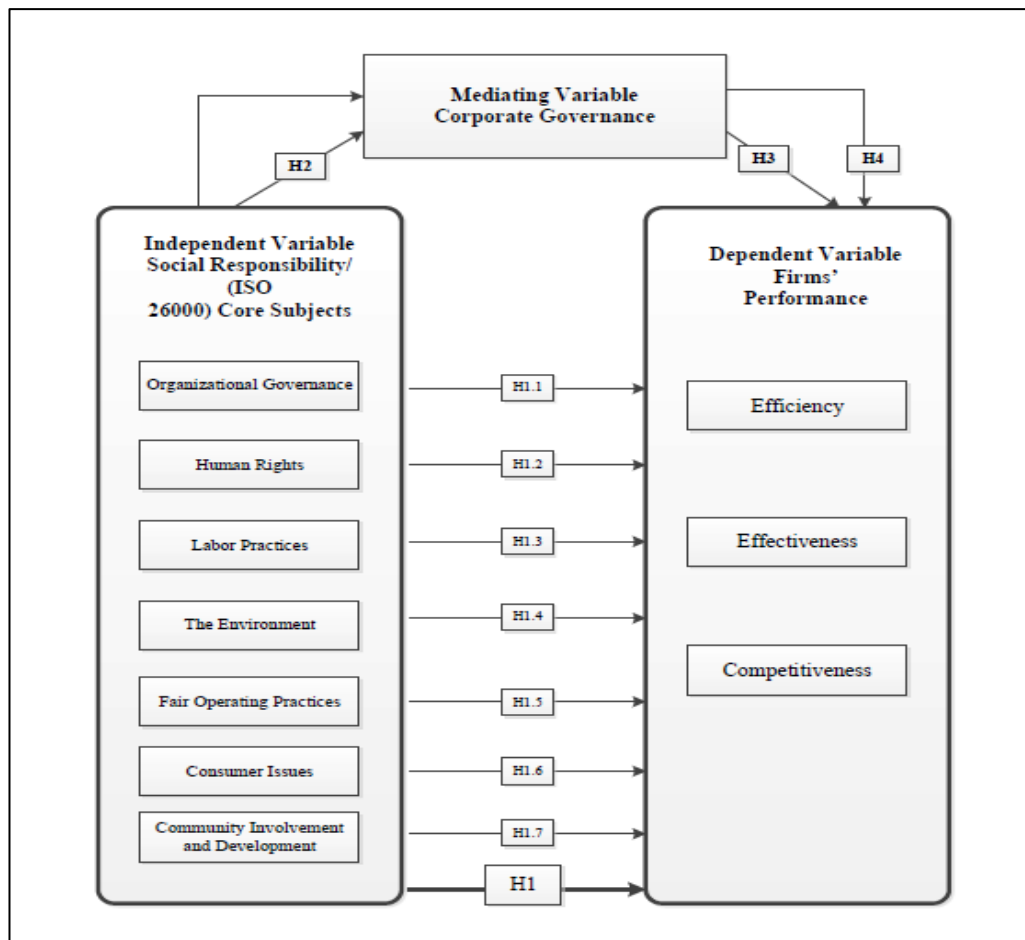


Figure 2.1 The Proposed conceptual framework of this study

ISO 26000, 2010; Amadi & Zhao, 2020; Ying et al., 2021; Shannak, 2014; Verboncu & Zalman, 2005; Siminica, 2008; Bartoli & Blatrix, 2015; Herciu, 2016; Taouab & Issor, 2019; Dabor et al., 2015; Ehikioya, 2009; Mohammad-Pour et al., 2019; Hassan et al., 2014; Martz, 2008; Vilanova et al., 2008; Fuzi et al., 2017; Famiyeh, 2017; Mohan & Chandramohan, 2018).

CHAPTER 3

METHODOLOGY

3.1 Introduction

This chapter aims to identify methodology that was used for this study, it explains how the data was collected and analysed. In addition, this chapter includes population and sample sizes, and explains how they were determined and selected, and describes the main population characteristics. It also contains analysis of the pilot study and the questionnaire, by describing the questionnaire content and the validity and reliability measurements.

3.2 Methodology

Investigating the impact of implementing ISO 26000 on firms' performance and testing if CG plays a mediating role between ISO 26000 and firms' performance are the aims of this study. To measure the variables and its dimensions, ISO 26000 is measured by seven dimensions (Organizational Governance, Human Rights, Labour Practices, The Environment, Fair Operating Practices, Consumer Issues, and Community Involvement and Development). Firms' performance was measured by three dimensions (Efficiency, Effectiveness, and Competitiveness). The relationship between ISO 26000 dimensions and how it impacts the performance of the firms was investigated in this study; to investigate the impact, many data analysis were used, and one of them was linear regression.

In order to test hypotheses and provide answers to study questions about the current status of the study scenario, descriptive and analytical procedures entail acquiring data. The evaluation of population studies is the focus of the analytical descriptive studies, it includes opinions, attitudes, conditions, demographic information, and procedures. The descriptive study tries to explain certain phenomenon characteristics; while for the hypotheses testing phase, it investigates if the supposition impact has been proven or not, understanding phenomena of interest, problem-solving methods, and generating further knowledge (Sekaran & Bougie, 2019). This study is dependent on testing hypothesis, which is derived from the objectives of this study.

The researcher designed a questionnaire for the Jordanian telecommunication companies' employees to gather and analyse the data to obtain the information needed for empirical purposes. Two statistical techniques were adopted to analyse the data. SPSS version 24 was used to analyse the preliminary data and provide descriptive analysis about collecting data from the sample, such as means, standard deviations, and frequencies. Cronbach's alpha internal consistency measures were used to examine reliability, and validity was also assessed. SPSS is used to test the main hypotheses and the sub-hypotheses by using multiple and simple regression.

To analyse the hypothesis, SEM using AMOS 22 was utilized to test the measurement model and whether the mediator variable is playing a mediation role or not. AMOS is the best to test the mediator variable by investigating direct and indirect relations.

The researcher relies on different types of statistical tests to measure the study hypothesis. For the first main hypothesis, multiple linear regression and stepwise were used to find if there is an impact of the independent variable with their dimensions on the dependent variables. To determine whether the independent variable dimensions had any impact on the dependent variable, simple linear regression was employed for the sub hypotheses.

3.3 Population Size

The population is the target community or the target individuals. The community should share the same characteristics. The population size is the units or individuals that have the same characteristics (Sekaran & Bougie, 2019). A group of individuals who fall into the same category and have one or more characteristics in common is referred to as the population. The population should be easy to access its members and to be able to withdraw a sample from it for the study, and then generalising the results to the members of the targeted population (Bryman, 2012).

The targeted population in this study are the Jordanian telecommunication companies' senior employees. In Jordan, there are three telecommunication companies; Zain, Umniah, and the Jordanian telecommunication company (Orange). Only two companies (Umniah, and Orange) have participated in the study, where Zain company has apologized to participate in this study due to the load of work of their staff. The study targeted the senior employees, who are the decision makers in the companies, as they participate in building the strategies, and have 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.

3.4 Sample size

The sample size is the major substance of any research, and it should be suitable and related to the size of the population. The reliability and validity of the results will not be met if the sample size is not representative (Hair et al., 2012). The sample is part of the study population and was taken to accurately represent the population, where it is used to study the characteristics of the study population (Bartlett et al., 2001). The sample of the study may be all members of the population if the population study is small and easy to access, but in the case of a large population, the

researcher is satisfied with taking the population representative sample so that it is free from bias. The study samples are preferred to be used because it reduces time, effort, and cost.

One of the approaches of determining the sample size is Sekaran table; the table shows the population size and the representative sample that meets it. Based on (Sekaran, 2003) table, and regarding the size of the population, the representative sample should not be less than 269 out of 913 respondent, for more accuracy and avoiding any mistakes, the researcher distributed 350 questionnaires for the senior employees in both companies by using google forms. The senior employees' number in the two companies is not equal, therefore, the questionnaire was not equally distributed for them. Table 3.1 shows the number of questionnaires of each company.

The distribution of the sample between the two companies was based on the population of each. Orange company had 638 seniors, while Umniah company had 275 seniors. Looking at the numbers we can see that Orange seniors represents 70% of the total population, while Umniah's represents 30%. Based on this ratio, Orange's 70% of 350 respondents being the total number of sample equals to 245 respondents, while the 30% of Umniah makes the total of 105 respondents. The 350 questionnaires were distributed accordingly.

About 46 questionnaires were not answered, this represented 13% of all questionnaires. 87% of the questionnaires were valid for actual analysis, which composited 304 respondents sample size. The researcher used purposive sample as he targeted the seniors in the telecommunication companies.

Table 3.1 Number of Questionnaires That Were Distributed for Each Company

Name of the company	Population size	Representation ratio out of Population size	Number of questionnaires
Orange	638	70%	245
Umniah	275	30%	105
Total	913		350

3.5 The Pilot Study

The researcher resorts to conducting a pilot study on the population study in order to ensure the validity of using the questionnaire, and to ensure its ability to measure the study variables, and to work on modifying the questionnaire based on statistical tests as to be ready for distributing them to the study sample. The selection of a pilot study sample aims to verify the validity of the questionnaire by conducting a measurement of validity and reliability. The pilot study sample is defined as a mini experiment that is applied on a small sample of the same research population, conducted in conditions similar to the conditions of the main experiment. The size of the pilot sample was approximately 45 participants, which represents approximately 5% of the study population. The pilot sample members were excluded from the study sample and did not participate in the study in order to ensure the integrity and impartiality of the data. The pilot sample was distributed based on the simple random sample.

3.6 Questionnaires Design

For gathering study-related data, the researcher developed a questionnaire. A brief and clear explanation of the survey is important at the beginning of the questionnaire, to enable the respondents understand so they can be able to respond in the best way possible which will improve the rate of response. Specifically, the explanation justifies the researcher's desire for the potential respondents to complete the survey. Some basic information about the respondents is provided in the first section of the questionnaire. The second section includes ISO 26000 core subjects' items. The third section contains the firms' performance items. The fourth and final section includes corporate governance items.

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. Amadi & Zhao, 2020, Ying et al., 2021, Verboncu and Zalman (2005), Taouab and Issor (2019), Patlolla and Doodipala (2018), Martz (2008), Hassan et al. (2014), Vilanova et al. (2008), Fuzi et al. (2017),

and Zheng (2010), studies were used in designing the questions of firm's' performance dimensions the efficiency, effectiveness and competitiveness, and Bhardwaj et al. (2014), Al-Ahdal et al. (2020), Abu-Tapanjeh (2006) and Stoilkovska et.al. (2019) studies were used as a reference in designing the corporate governance questions. Table 3.2 shows the two sections of the questionnaire. A questionnaire is presented in Appendix 1.

Table 3.2 Parts of the Questionnaire

Characteristics	Paragraphs	
Gender	2	
Workstation	2	
Years of Experience	3	
Age	3	
Variables	Statement	Number of statements
Part one/ ISO 26000 Core Subjects (Independent Variable)		
Organizational Governance	Q1-Q4	4
Human Rights	Q5-Q9	5
Labour Practices	Q10-Q15	6
The Environment	Q16-Q21	6
Fair Operating Practices	Q22-Q27	6
Consumer Issues	Q28-Q33	6
Community Involvement and Development	Q34-Q39	6
Part Two/ Firms' Performance (Dependent Variable)		
Efficiency	Q40-Q43	4
Effectiveness	Q44-Q49	6
Competitiveness	Q50-Q54	5
Part Three/ Corporate Governance (Mediating Variable)		
Corporate Governance	Q55-Q60	6

All of the questionnaire depends on Likert scale which is to measure the effective variables, given that it enables researchers to gather data with relative ease (Beglar & Nemoto, 2014). Therefore, the Likert scale is designed to understand the degree of the respondent agreement to the statement.

Table 3.3 below shows the format of a Likert scale item. This study is using the five-point scale to the questionnaire, which starts from number one (strongly disagree) until five (strongly agree) (Bertram, 2007).

Table 3.3 Likert Scale

Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
5	4	3	2	1

3.7 Data Collection

The data collection and the major analysis that was used in this study are based on two sources:

1. Secondary sources: articles, journals, books, dissertations, and academic websites to write the study theoretical framework.
2. Primary source: this is the data that is collected by the questionnaires; the questionnaire was designed to achieve the study objectives by answering the questions.

3.8 Validity

The validity of the questionnaire means that the questionnaire can truly measure the exact thing that it was designed to measure, as well as the ability of the questionnaire statement to measure the variables that must be included in the analysis. It also measures the clarity of its paragraphs and vocabulary, in a way that they are clear to every respondent. The validity can be measured by different tools, as face validity, internal validity, and construct validity. In this study, the three types of validity that were mentioned above were used.

3.8.1 Face validity

Face validity – also called the arbitrators validity- reveals the ability of the questionnaire paragraphs to measure if the reason that they were designed for is clearly stated; if the general appearance of the questionnaire is clearly formulated using clear paragraphs that includes non-vague vocabulary. Also, face validity is measured by presenting it to a group of arbitrators who are specialized in various fields related to the subject of the study and having solid experience to provide and evaluate their notes on the questionnaire's content. The researcher considered all the notes and comments given by the arbitrators and made the necessary modifications on the questionnaire.

3.8.2 Internal Validity

The internal validity describes the consistency between the statement and the variable that represents it. The internal validity was measured by Pearson correlation between the statement and variable. Table 3.4 shows that all correlation coefficients are significant at 0.01, this means that the questionnaire has an internal validity. The highest correlation coefficient is for the statement number seventeen of a value of 0.864, which belongs to the environment. On the other hand, the lowest correlation is for the statement fifty-five that belongs to corporate governance.

Table 3. 4 Coefficient Relation Between the Statement and Variables

Correlation Coefficient	Variables	Number of Statements	Correlation Coefficient	Variables	Number of Statements	Correlation Coefficient	Variables	Number of Statements
0.838	Efficiency	41	0.853	Fair Operating Practices	21	0.772	Organizational Governance	1
0.822		42	0.752		22	0.860		2
0.753		43	0.798		23	0.829		3
0.658	Effectiveness	44	0.728		24	0.720		4
0.672		45	0.784		25	0.639	5	
0.702		46	0.658		26	0.833	6	
0.769		47	0.571		27	0.800	7	
0.612		48	0.768	Consumer Issues	28	0.720	Human Rights	8
0.729	49	0.735	29		0.704	9		
0.766	Competitiveness	50	0.753		30	0.730		Labour Practices
0.845		51	0.636		31	0.750	11	
0.799		52	0.745		32	0.726	12	
0.830		53	0.674		33	0.792	13	
0.843		54	0.642	34	0.744	14		
0.525	Corporate Governance	55	0.704	Community Involvement and Development	35	0.708	The Environment	15
0.762		56	0.689		36	0.691		16
0.709		57	0.781		37	0.864		17
0.722		58	0.795		38	0.847		18
0.695		59	0.713		39	0.813		19
0.729		60	0.786		40	0.770		20

3.8.3 Construct validity

The construct validity is one of the tools used for measuring the questionnaire validity, which measures the ability of the questionnaire to measure the variables and whether it has been properly prepared. The construct validity is measured by calculating the correlation coefficient between each domain and the total score of the questionnaire. Table 3.5 shows correlation coefficient between the variables and total degree of questionnaire.

Table 3. 5 Correlation Coefficient Between the Variables and Total Degree of Questionnaire

Variables	Correlation Coefficient	SIG
Organizational Governance	0.779**	0.000
Human Rights	0.703**	0.000
Labour Practices	0.784**	0.000
The Environment	0.806**	0.000
Fair Operating Practices	0.853**	0.000
Consumer Issues	0.833**	0.000
Community Involvement and Development	0.790**	0.000
Efficiency	0.841**	0.000
Effectiveness	0.887**	0.000
Competitiveness	0.819**	0.000
Corporate Governance	0.694**	0.000

**Correlation is significant at the 0.01 level (2-tailed)

Table 3.5 shows 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 corporate governance 0.694.

3.9 Reliability

After an in-depth review of the relevant literature and an expert panel examination, the instrument was modified; Through the internal consistency reliability analysis, the researcher attempted to satisfactorily reaffirm the reliability. For this study, the Cronbach's alpha coefficient approach was chosen from a variety of statistical techniques to assess reliability; according to what was mentioned in Hair et al. (2008). According to Sekaran and Bougie (2019), 0.70, is the lower limit for Cronbach's alpha value. Table 3.6 shows the reliability of the independent and dependent variables (Cronbach's Alpha).

Table 3.6 Reliability of the Questionnaire (Cronbach's Alpha)

Variables	Statement	Correlation Coefficient
Organizational Governance	4	0.825
Human Rights	5	0.755
Labour Practices	6	0.813
The Environment	6	0.900
Fair Operating Practices	6	0.816
Consumer Issues	6	0.813
Community Involvement and Development	6	0.817
Efficiency	4	0.832
Effectiveness	6	0.768
Competitiveness	5	0.873
Corporate Governance	6	0.766
All items	60	0.945

From Table 3.6 above, Cronbach's alpha values for all study variables show that they are all reliable, with values greater than 0.7. The environment variable has the highest Cronbach's alpha value (0.900), while the human rights has the lowest score, 0.755. The Cronbach's Alpha coefficient for all items is 0.945. As a result, the study's findings can be accepted. according to Sekaran (2013).

CHAPTER 4

RESULTS

4.1 Introduction

Chapter four included different topics about data analysis and results. In the beginning, the chapter introduced the respondents' demographic characteristics the respondents, then measured the level of variables in the telecommunication companies, and if they were implemented in the companies. Also, the chapter applied test of data validity. In the last section, the researcher applied the hypothesis testing via SPSS and AMOS.

4.2 Demographic characteristics of the respondents

The respondents demographic characteristics are reviewed in the following sections in terms of gender, age, years of experiences, and workstation.

4.2.1 Gender

The gender was divided into two categories, male and female. The result indicates that the most respondents were males, about 66%, while females were 34%. Figure 4.1 show the result.

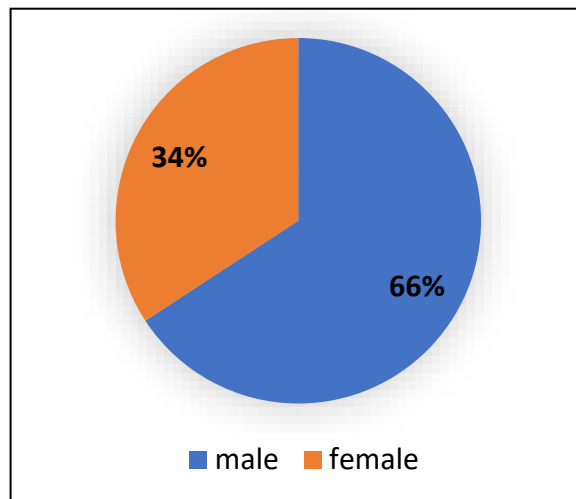


Figure 4.1 Percentage gender of respondents

4.2.2 Age

The Age of respondents was divided into three age categories. The percentage of respondents whose ages range between 36 to 45 years had the highest participant's percentage 82%. While the lowest percentage 18% belonged to participants whose age group is more than 45 years. The result showed that there was no participation within the age category 25 to 35 years. We concluded that the telecommunication companies prefer people of middle age to be in the senior position.

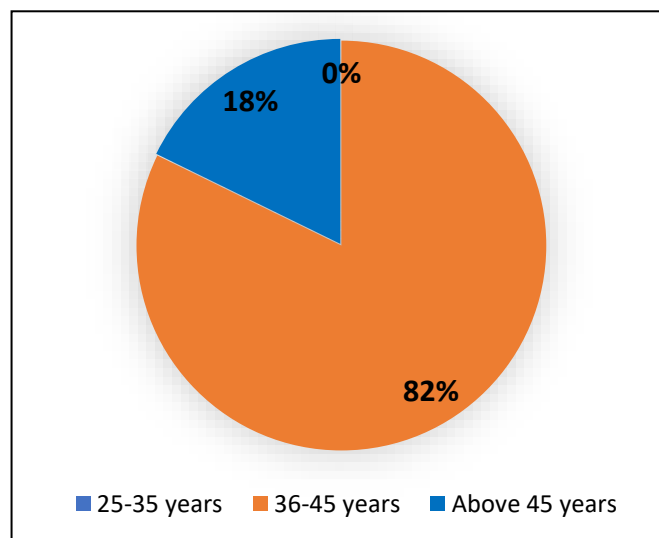


Figure 4.2 Percentage Age of Respondents

4.2.3 Years of Experience

The respondents with years of experience falling within 5 to 10 years proved to be the highest percentage of participants 39% among other ranges of years of experience. While the lowest percentage 29% belonged to the years of experience group 11 to 15 years.

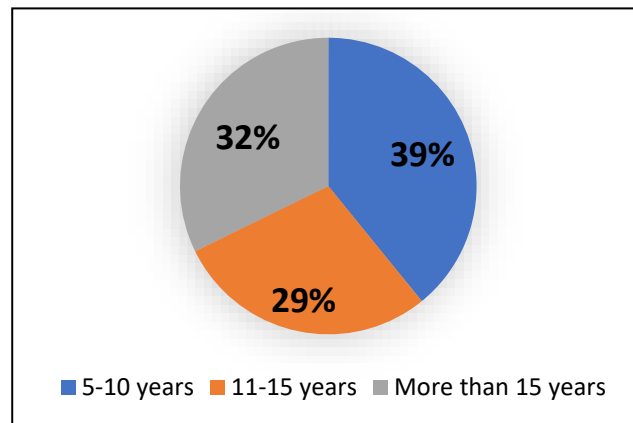


Figure 4.3 The respondents percentage years of experiences

4.2.4 Workstation

The respondents work in two companies, Umniah and Orange. The findings revealed that most of the respondents work in Orange company 69%, while 31% of respondent work in Umniah company.

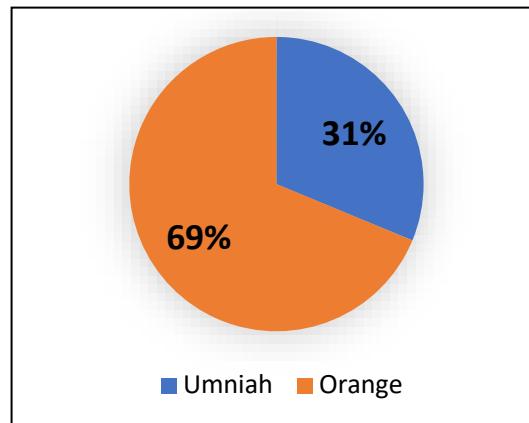


Figure 4.4 Percentage Years of Workstation

4.2.5 Summary of Demographic Characteristics

The following table summarizes the respondents' demographic characteristics

Table 4. 1 Demographic Characteristics of the Sample

Items	Characteristics	Frequencies (N = 108)	Percentage (%)
Gender	Male	200	65.8%
	Female	104	34.2%
	Total	304	100%
Age	35-25years	0	0.0%
	From 36 to 45 years	250	82.2%
	More than 46 years	54	17.8%
	Total	304	100%
Years of experiences	From 5 to 10years	119	39.1%
	From 11 to 15 years	87	28.6%
	More than 15 years	98	32.2%
	Total	304	100%
Work Station	Umniah	95	3.12%

	Orange	209	68.8%
	Total	108	100%

Table 4.1 summarizes the demographic characteristics, gender, age, years of experience, and work station. The researcher wants to be sure that respondents, ages and years of experience reflect senior positions. As well it is very important to know how many seniors have answered the questionnaire from each company.

65.8% of respondents were males while 34.2% were females. The researcher targeted the senior positions, this is why 82.2% of respondents were from ages between 36 to 45 years and 17.8% were 46 years and above. For the years of experience, 39.1% respondents have 5 to 10 years of experience, 28.6% respondents have 11 to 15 years of experience and 32.2% of respondents have more than 15 years of experience. The above percentages show that males hold the senior positions more than females in the telecommunication companies. This study has targeted the senior staff, this is why the results show that the minimum level of ages was 36 years and the minimum level of years of experience was 5 to 10 years.

4.3 Description of Variables

The importance of respondents' answers was classified into three levels according to the following formula:

$$\text{Level of importance} = \frac{\text{The upper limit of response} - \text{The lower limit of response Level}}{\text{Number of Levels}}$$

$$\frac{5 - 1}{3} = 1.33$$

The following Table 4.2 shows the ranges of the computed levels.

Table 4.2 Statistical Criterion for Interpreting Arithmetic Means of the Study's Variables

Level	Means
High	3.67 – 5
Medium	2.33 – 3.66
Low	1 - less than 2.33

The formula is used to classify the answer of respondents on the statements, which indicate the opinion of the respondent's level of statements. The high medium means that most of the respondents agree with the statements, the medium indicates that is a difference of opinion, and the last category indicates that the respondents do not agree with the statements.

Eleven variables were used in the study, seven were independent, three were dependent, and one was the mediator. The following discussion shows the “Mean value” and “Standard Deviation” of the respondent’s answers.

4.3.1 ISO 26000 Core Subjects (Independent variable)

The ISO 26000 core subjects are composed of seven dimensions (Organizational Governance, Human Rights, Labour Practices, The Environment, Fair Operating Practices, Consumer Issues, and Community Involvement and Development). The following explains the dimensions level of importance.

4.3.1.1 Organizational Governance

The first independent variable dimensions (Organizational Governance) were measured by four statements, Table 4.3 shows the mean value and standard deviation for the respondents' answers towards this dimension.

Table 4.3 Means and Standard Deviation of Organizational Governance dimension

Items	Means	Standard Deviation	Importance	Level
The strategies of the organization reflect its commitment to social responsibility	4.46	0.601	1	High
The management demonstrates leadership commitment toward social responsibility.	4.31	0.701	2	High
The organization uses its resources efficiently towards social responsibility.	4.18	0.732	3	High
The organization gives chance for a two-way communication process with its stakeholders to resolve possible conflicts.	3.87	0.829	4	High
Organizational Governance	4.21			High

From Table 4.3, we observe that all the organizational governance statements are within a high level of importance; the highest mean 4.46 with 0.601 standard deviation belongs to statement number one "The strategies of the organization reflect its commitment to social responsibility". While the lowest mean 3.87 with 0.829 standard deviation belongs to statement four, "The organization gives chance for a two-way communication process with its stakeholders to resolve possible conflicts", nevertheless, it is still of a high level.

The organizational governance dimension scores a high-level mean average 4.21, which indicates according to respondents' opinions that the telecommunication companies have a high level of implementing the organizational governance.

Nasereddin and Al-Awawdeh (2019) argued that including organizational governance in the CSR strategies of telecommunication companies in Jordan is critical for enhancing transparency, accountability, and ethical practices. They highlighted the importance of having clear policies, procedures, and guidelines for corporate governance to ensure that the interests of stakeholders, including shareholders, employees, and customers, are protected. They also emphasized the significance of promoting ethical behavior and social responsibility among employees and adopting best practices in corporate governance. Overall, they concluded that organizational governance should be an integral part of the CSR strategies of telecommunication companies in Jordan to promote sustainable development and enhance their reputation.

4.3.1.2 Human Rights

The dimension was measured by five statements, Table 4.4 shows the mean value and standard deviation for the respondents' answers towards this dimension.

Table 4. 4 Means and Standard Deviation of Human Rights Dimension

Items	Means	Standard Deviation	Importance	Level
The organization does not enter partnerships with partners that commit human rights abuse.	4.39	0.759	2	High
The organization employs employees regardless of their origin	4.23	0.832	3	High
The organization employs employees regardless of the fact that they might have a disability	4.01	0.852	4	High
The organization gives the chance for both men and women to reach management positions	4.45	0.688	1	High
Employees are allowed to express their opinions and suggestions.	4.00	0.819	5	High
Human Rights	4.22			High

The human right dimension scored a high level with arithmetical mean 4.22. That indicated the telecommunication companies have high commitment towards human rights. The highest mean 4.45 with 0.688 standard deviation belongs to statement number eight “The organization gives the chance for both men and women to reach management positions”. While the lowest mean 4.00 with 0.819 standard deviation belongs to statement nine, “Employees are allowed to express their opinions and suggestions.”, nevertheless, it is still of a high level.

Telecommunication companies in Jordan include human rights in their corporate social responsibility (CSR) strategies to ensure they respect and uphold the fundamental rights of their employees and stakeholders. This is also because the protection of human rights is a critical aspect of sustainable development and business practices. Moreover, respect for human rights is essential in promoting the company's reputation, enhancing brand value, and gaining a competitive edge in the market. Companies that prioritize human rights are also likely to attract and retain top talent and enjoy long-term profitability, (Alnawaiseh and Qattan, 2020).

4.3.1.3 Labour Practices

The labour practices as one of ISO 26000 core subjects measured by six statements; Table 4.5 shows the mean value and standard deviation for the respondents' answers towards this dimension.

Table 4.5 Means and Standard Deviation of Labor Practice Dimension

Items	Means	Standard Deviation	Importance	Level
Personal data of employees is fully protected	4.23	0.744	4	High
Employees are fairly given holidays and working hours according to the law	4.39	0.713	1	High

The organization respects the family responsibilities of workers and provides reasonable working hours, and parental leave	4.27	0.836	3	High
The organization compensates workers for overtime in accordance with laws	4.12	0.875	5	High
The organization has developed and abides by a “health and safety” policy	4.37	0.647	2	High
Health and safety incidents are investigated properly	4.10	0.722	6	High
Labour Practices	4.25			High

From Table 4.5, it is observed that all the labour practices statements are within a high level of importance; the highest mean 4.39 with 0.713 standard deviation belongs to statement eleven “Employees are fairly given holidays and working hours according to the law”. While the lowest mean 4.10 with 0.722 standard deviation belongs to statement fifteen, “Health and safety incidents are investigated properly.”. Nevertheless, it is still of a high level.

The Labour Practices dimension scored a high-level mean average 4.25, which indicates according to respondents’ opinions that the telecommunication companies have a high level of implementing the Labour Practices.

According to Alkhatib and Al-Akhras (2019), including labor practices in telecommunication companies' CSR strategies is crucial for promoting employee satisfaction and enhancing organizational performance. They argue that effective labor practices, such as fair employment, training and development, and a safe working environment, can improve employee motivation, reduce turnover rates, and enhance productivity. Furthermore, these practices can help telecommunication companies build a positive reputation and enhance their relationships with stakeholders, including investors, employees, and customers. Therefore, Alkhatib and Al-Akhras emphasize the importance of telecommunication companies developing CSR strategies that

prioritize labor practices to create a sustainable competitive advantage and promote long-term success.

4.3.1.4 The Environment

The dimension measured by six statements, Table 4.6 shows the mean value and standard deviation for the respondents' answers towards this dimension.

Table 4.6 Means and Standard Deviation of Environment Dimension

Items	Means	Standard Deviation	Importance	Level
The organization implements resource efficiency measures to reduce its use of energy, water and other	4.07	0.863	1	High
The organization uses and promotes environmentally friendly products and services	3.90	0.951	3	High
The organization measures, records, and reports on all significant sources of pollution and reduce of pollution	3.63	0.967	6	Medium
The organization is aware of how its operations affect the outer environment and handle it in an environment-friendly way	3.88	0.942	4	High
The organization provides accessible recycling bins and encourages employees to not waste paper	3.96	0.902	2	High
The organization identify the sources of pollution and waste related to its activities.	3.77	0.929	5	High
Environment	3.87			High

From Table 4.6, all the environment statements are within a high level of importance, except the statement eighteen “The organization measures, records, and reports on all significant sources of pollution and reduce of pollution” as it scored the lowest mean 3.63 with 0.967 standard deviation, and it was classified within a medium level, this medium level is due to the low impact of pollution on the environment as

the telecommunication companies are service providers and not manufactory companies which means low impact on the environment.

The highest mean 4.07 with 0.863 standard deviation belonged to statement sixteen, “The organization implements resource efficiency measures to reduce its use of energy, water and other.”

The environment dimension scored a high-level mean average 3.87, which indicates according to respondents’ opinions that the telecommunication companies have a high level of implementing the environment dimension.

Telecommunication companies have a relatively low impact on the environment compared to other industries, primarily because their operations are based on the transmission of information rather than the physical production of goods or extraction of natural resources. Many telecommunication companies have taken steps to reduce their environmental footprint by adopting more energy-efficient technologies, improving their waste management practices, and investing in renewable energy sources.

One study by the Global e-Sustainability Initiative (GeSI) (2019) examined the environmental impact of the telecommunications sector and found that the sector's carbon footprint has remained relatively stable over the past decade, despite significant growth in data traffic and mobile device usage. The study attributes this stability to the sector's efforts to reduce energy consumption through network optimization, the use of energy-efficient technologies, and the deployment of renewable energy sources. The study found that telecommunication companies are increasingly adopting sustainable business practices and incorporating environmental considerations into their business strategies, which could further reduce their impact on the environment. For example, some companies have launched initiatives to promote e-waste recycling, minimize packaging waste, and support sustainable supply chains.

4.3.1.5 Fair Operating Practices

The fair operating practices dimension measured by six statements, Table 4.7 shows the mean value and standard deviation for the respondents' answers towards this dimension.

Table 4.7 Means and Standard Deviation of Fair Operating Practices Dimension

Items	Means	Standard Deviation	Importance	Level
Bribery and the abuse of entrusted power for private gain is not accepted nor tolerated in the organization	4.48	0.629	1	High
Training sessions are given on the bad effects of bribery and corruption and employees are provided incentives for their efforts to eradicate them	3.82	0.926	6	High
The organization avoids political contributions that amount to an attempt to control	3.98	0.726	5	High
The organization promotes employee awareness of the importance of compliance with competition legislation and fair competition	4.01	0.771	4	High
The organization actively participate in raising the awareness of organizations with which it has relationships about principles and issues of social responsibility	4.10	0.673	3	High
The organization implement policies and practices that promote respect for property rights	4.20	0.733	2	High
Fair Operating Practices	4.09			High

The fair operating practices dimension scored high level with arithmetical mean 4.09. This indicated that the telecommunication companies have highly commitment towards fair operating practices. The highest mean 4.48 with 0.629 standard deviation belonged to statement twenty-two "Bribery and the abuse of

entrusted power for private gain is not accepted nor tolerated in the organization”. While the lowest mean 3.82 with 0.926 standard deviation belongs to statement twenty-three, “Training sessions are given on the bad effects of bribery and corruption and employees are provided incentives for their efforts to eradicate them.”. Nevertheless, it is still of a high level.

Jordan has several regulations and laws related to bribery and corruption, including the Jordanian Penal Code, the Anti-Corruption Law, and the Integrity and Anti-Corruption Commission (IACC).

According to Al-Abdallah and Al-Omari (2020) the Jordanian Penal Code criminalizes various forms of corruption, including bribery, embezzlement, abuse of power, and money laundering. The Anti-Corruption Law was enacted in 2016 to prevent and combat corruption in the private and public sectors. The law provides for the establishment of the IACC, which is responsible for investigating corruption allegations and enforcing the Anti-Corruption Law.

4.3.1.6 Consumer Issues

The consumer issues dimension was measured by six statements, Table 4.8 shows the mean value and standard deviation for the respondents’ answers towards this dimension.

Table 4.8 Means and Standard Deviation of Consumer Issues Dimension

Items	Means	Standard Deviation	Importance	Level
Products and services provided are fully and clearly described to the consumers	4.37	0.714	2	High
The marketing campaigns are neither misleading nor do they provide false information about the products and services	4.26	0.821	4	High
Contracts are written in clear, legible, and understandable language	4.36	0.842	3	High
Human health risk assessment is performed of products and services	3.88	0.849	6	High

before the introduction of new materials and technologies				
The organization reviews customer complaints and improves practices in response to complaints	4.20	0.774	5	High
Customer data is confidential and can only be used by lawful and fair means	4.40	0.653	1	High
Consumer Issues	4.24			High

The consumer issues dimension scored high level with arithmetical mean 4.24. This indicated that the telecommunication companies have high commitment towards consumer issues. The highest mean 4.40 with 0.653 standard deviation belongs to statement thirty-three “Customer data is confidential and can only be used by lawful and fair means”. While the lowest mean 3.88 with 0.849 standard deviation belongs to statement thirty-one, “Human health risk assessment is performed of products and services before the introduction of new materials and technologies”. Nevertheless, it is still of a high level.

The ISO 26000 standard offers guidelines for conducting business in a socially responsible way within organizations, including the management of consumer issues. Al-Momani, and Obeidat (2020) discussed that telecommunication companies comply with ISO 26000 in consumer issues to demonstrate their commitment to social responsibility and sustainability. They added, compliance with ISO 26000 can help telecommunication companies to enhance their reputation and build trust with consumers, as it demonstrates that they are taking proactive steps to address consumer concerns and improve their operations. Furthermore, compliance with ISO 26000 can help telecommunication companies to align with international best practices and meet the expectations of stakeholders, including customers, employees, investors, and regulators.

4.3.1.7 Community Involvement and Development

The dimension measured by six statements, Table 4.9 shows the mean value and standard deviation for the respondents’ answers towards this dimension.

Table 4.9 Means and Standard Deviation of Community Involvement and Development Dimension

Items	Means	Standard Deviation	Importance	Level
The organization is aware of the vulnerable, discriminated, marginalized, unrepresented, and underrepresented groups in the society	4.05	0.791	5	High
The organization participates in local associations with the objective of contributing to the public good and the development goals of communities	4.25	0.706	1	High
The organization encourages its employees to be volunteers for community service	4.14	0.758	2	High
The organization promotes learning opportunities for vulnerable or discriminated groups	3.96	0.750	6	High
The organization considers developing and improving skills in the community where these are inadequate	4.12	0.706	3	High
The organization considers engaging in partnership with organizations, such as universities or research laboratories, to enhance technological development	4.07	0.830	4	High
Community Involvement and Development	4.09			High

From Table 4.9, it is observed that all the community involvement and development statements are within a high level of importance, the highest mean 4.25 with 0.706 standard deviation belongs to statement thirty-five “The organization participates in local associations with the objective of contributing to the public good and the development goals of communities”. While the lowest mean 3.96 with 0.750 standard deviation belongs to statement thirty-seven, “The organization promotes learning opportunities for vulnerable or discriminated groups.”, nevertheless, it is still of a high level.

The community involvement and development scores a high-level mean average 4.09, which indicates according to respondents' opinions that the telecommunication companies have a high level of implementing the community involvement and development.

Alnawaiseh and Qattan (2020) emphasized that telecommunication companies have a responsibility to engage in community involvement and development as part of their social responsibility strategies. The authors argued that these companies have a unique opportunity to contribute to the sustainable development of the communities they operate in by supporting education, health, and social initiatives. They also noted that such initiatives can create positive relationships with stakeholders, enhance the company's reputation, and contribute to long-term economic growth. Furthermore, Alnawaiseh and Qattan suggested that telecommunication companies in Jordan should align their community involvement and development initiatives with the UN Sustainable Development Goals (SDGs) to ensure they address the most pressing issues faced by local communities.

To identify if ISO 26000 core subjects were implemented, and to know if the telecommunication companies were committed to the ISO 26000, the mean was calculated through the independent variable dimensions. Table 4.10 show the results.

Table 4.10 Means and Standard Deviation of ISO 26000 Dimensions

Items	Means	Importance	Level
Organizational Governance	4.21	4	High
Human Rights	4.22	3	High
Labour Practices	4.25	1	High
Environment	3.87	7	High
Fair Operating Practices	4.09	5	High
Consumer Issues	4.24	2	High
Community Involvement and Development	4.09	6	High
ISO 26000 core subjects	4.14		High

Labour practices had the highest mean of the ISO 26000 core subjects, with mean 4.25, which means that it is the most implemented dimension, showing that the telecommunication companies are concerned with at the most. On the other hand, the environment dimension scored the lowest mean 3.87 but still classified within a high level.

The result showed that ISO 26000 core subjects scored a high mean level 4.14, this reflected the concern that the telecommunication companies have for implementing ISO 26000 core subjects.

4.3.2 Firms' Performance (Dependent Variable)

The Firms' Performance contains three dimensions (Efficiency, Effectiveness and Competitiveness). The following explains the dimensions level of importance.

4.3.2.1 Efficiency

The first firms' performance dimension is efficiency, and it was measured by four statements. Table 4.11 shows the mean value and standard deviation for the respondents' answers towards this dimension.

Table 4.11 Means and Standard Deviation of Efficiency Dimension

Items	Means	Standard Deviation	Importance	Level
The organization adopts indicators of efficiency by comparing outputs with input	4.17	0.653	2	High
The organization produces services with a minimum waste of time and efforts	4.07	0.809	3	High
The organization uses its resource for the intended purpose	4.22	0.672	1	High

The organization measures efficiency by identifying the levels of satisfaction of the workers or the morale of the workers	3.96	0.843	4	High
Efficiency	4.11			High

From Table 4.11, it is observed that all the efficiency statements are within a high level of importance, the highest mean 4.22 with 0.672 standard deviation belongs to statement forty-two “The organization uses its resource for the intended purpose”. While the lowest mean 3.96 with 0.843 standard deviation belongs to statement forty-three, “The organization measures efficiency by identifying the levels of satisfaction of the workers or the morale of the workers.”. Although it is still within a high level.

The efficiency scored a high-level mean average (4.11), which indicates according to respondents’ opinions that telecommunication companies have a high level of efficiency.

4.3.2.2 Effectiveness

The effectiveness was measured by six statements. Table 4.12 shows the mean value and standard deviation for the respondents’ answers towards this dimension.

Table 4.12 Means and Standard Deviation of Effectiveness Dimension

Items	Means	Standard Deviation	Importance	Level
The organization focuses on the activities that bring positive results	4.33	0.764	2	High
The organization develops the employees’ skills	4.38	0.782	1	High
There is a high level of employees’ involvement in the decision-making process	3.44	1.023	6	Medium
There is a rational use of available resources to achieve the lowest level of cost	3.97	0.796	5	High

Individual competencies in the organization are its strengths	4.06	0.908	4	High
The organization's competencies achieve a competitive advantage through the achievement of strategic objectives	4.21	0.656	3	High
Effectiveness	4.07			High

From Table 4.12, all the Effectiveness statements are within a high level of importance, except the statement forty-six “There is a high level of employees involvement in the decision-making process”, it scored the lowest mean 3.44 with 1.023 standard deviation, and it was classified within a medium level. While the highest mean 4.38 with 0.782 standard deviation belongs to statement forty-five, “The organization develops the employees’ skills”.

The Effectiveness dimension scored a high-level mean average 4.07, which indicates according to respondents’ opinions that telecommunication companies have a high level of effectiveness.

4.3.2.3 Competitiveness

The last firms’ performance dimension is competitiveness and was measured by five statements. Table (4.13) shows the mean value and standard deviation for the respondents’ answers towards this dimension.

Table 4.13 Means and Standard Deviation of Competitiveness Dimension

Items	Means	Standard Deviation	Importance	Level
The organization consider efficient use of technology	4.42	0.762	1	High
The organization offers new products that meet the needs and desires of customers.	4.33	0.823	2	High

The organization encourages the human factor to generate ideas that may help it to gain a competitive advantage.	4.13	0.772	4	High
The organization offers products and services at the lowest cost and free of defects	4.05	0.833	5	High
The organization seeks to provide products or services that are unique and distinguished from other organizations	4.31	0.790	3	High
Competitiveness	4.25			High

The competitiveness dimension scored a high level with arithmetical mean 4.25, which indicated that the telecommunication companies have high competitiveness. The highest mean 4.42 with 0.762 standard deviation belongs to statement fifty “The organization consider efficient use of technology”. While the lowest mean 4.05 with 0.833 standard deviation belongs to statement fifty-three, “The organization offers products and services at the lowest cost and free of defects”, while it is still within a high level.

To identify firms’ performance level, the mean was calculated through the dependent variable dimensions. Table 4.14 shows the results.

Table 4.14 Means and Standard Deviation of Firms’ Performance Dimensions

Items	Means	Importance	Level
Efficiency	4.11	2	High
Effectiveness	4.07	3	High
Competitiveness	4.25	1	High
Firms’ performance	4.14		High

The competitiveness has the highest mean of the firm performance, with mean 4.25, which means that this was the most dimension that the telecommunication companies were concerned with. On the other hand, the effectiveness dimension scored the lowest mean 4.07 and it classified within high level. The result indicates the

firms' performance scored a high mean level 4.14; this reflects that the telecommunication companies have high firms' performance.

4.3.3 Corporate Governance (Mediating Variable)

The corporate governance is a mediating variable and was measured by five statements. Table 4.15 shows the mean value and standard deviation for the respondents' answers towards this dimension.

Table 4.15 Means and Standard Deviation of Corporate Governance Dimension

Items	Means	Standard Deviation	Importance	Level
The organization has an information disclosure policy	3.42	1.078	6	Medium
The organization responds to all requests and complaints continuously.	3.98	0.830	4	High
The organization has a dedicated department for monitoring and evaluation.	4.42	0.723	2	High
The organization's senior management verifies the reports issued.	4.16	0.760	3	High
The organization has a written code of conduct that demonstrates ethics and professional conduct.	4.44	0.715	1	High
The organization's senior management disclose the risks if they have any.	3.97	0.816	5	High
Corporate Governance	4.06			High

From Table 4.15, it is clear that all the corporate governance statements are within a high level of importance, except the statement fifty-five "The organization has an information disclosure policy" as it scored the lowest mean 3.42 with 1.078 standard deviation, and it is classified within medium level. While the highest mean 4.44 with 0.715 standard deviation belongs to statement fifty-nine, "The organization has a written code of conduct that demonstrates ethics and professional conduct".

The corporate governance dimension scored a high-level mean average 4.06, which indicates according to respondents' opinions that the telecommunication companies have a high level of CG.

4.4 Test of Data Validity

To test the hypothesis of this study, the researcher relied on the linear regression analysis. The data validity needs to be tested before the analysis is applied. The tests include variance inflation factors (VIF), multicollinearity test, and the normal distribution of data.

4.4.1 Common Method Variance (CMV)

CMV was defined by Podsakoff et al. (2003) as the variance that can be attributed more to the measurement technique than to the constructs that the measures are meant to represent. It produces what is known as a false internal consistency, or an apparent correlation between variables that is produced by a shared cause. False correlations might arise from self-report data if survey participants consistently offer answers to unrelated questions. Common procedures can therefore lead to systematic measurement errors that produce both types of errors, inflating or deflating the observed connections between components. The following table shows common method variance results.

Table 4.16 The Common Method Variance (CMV)

Factor	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	22.592	37.654	37.654	21.992	36.653	36.653
2	3.751	6.251	43.905			

3	2.726	4.543	48.448
4	2.467	4.112	52.561
5	1.926	3.210	55.771
6	1.838	3.064	58.835
7	1.721	2.868	61.703

From Table 4.16 it is clear that the values of interpretation of the variance of the paragraphs amounted to 36.653%, which is less than 50% the acceptable limit to prove the existence of the phenomenon, and thus we conclude that the phenomenon of CMV does not exist.

4.4.2 The Multicollinearity

Prior to running the model, it is crucial to examine the multicollinearity issue for both the independent and dummy variables. Multicollinearity, as defined by Tabachnick and Fidell (2012), is the state in which there is a substantial correlation between independent and dependent variables, making it difficult to discern their individual effects on the dependent variable. Stated differently, multicollinearity occurs when there is a strong correlation between the explanatory factors. Pallant (2010) and Tabachnick and Fidell (2012) state that among the few methods that are used for distinguishing the existence of multicollinearity, these methods can be used: assessing the relationship matrix that is both bivariate and multivariate, as well as calculating the variance inflation factors (VIF) and tolerance impact. According to Pallant (2010), the tolerance effect describes the inconsistency found by the endogenous construct, while variance inflation factors are the opposite of the tolerance effect. The presence of multicollinearity is specified by bigger variance inflation factors (e.g., over 10) and lower tolerance (e.g., below 0.1) (Pallant, 2010). Using options for diagnosing collinearity, various regression processes were used to calculate the variance inflation factors and tolerance impact. See Table 4.17.

Table 4.17 Variance Inflation Factor

Variables	VIF	Tolerance Effect
Organizational Governance	2.284	0.438
Human Rights	2.296	0.436
Labour Practices	2.493	0.401
Enviroment	2.137	0.468
Fair Operating Practices	2.880	0.347
Consumer Issues	2.636	0.379
Community Involvement and Development	2.241	0.446

From Table 4.17, it is clear that all independent variables' tolerance effect is more than 0.1, on the other hand, all the VIF are less than 10, indicating a lack of multicollinearity within exogenous constructs.

It is important to ensure that the independent variables are not too highly related to each other. Each pair of independent variables should have a Pearson's value of no more than 0.90; if it does, the independent variables that display a relationship at or above 0.90 could be suspected of being multicollinear. Multicollinearity is usually regarded as a problem because it means that the regression coefficients may be unstable. This implies that they are likely to be subject to considerable variability from sample to sample. Anyway, when two variables are very highly correlated, it seems little point in treating them as separate entities. Multicollinearity can be quite difficult (Bryman & Cramer, 2009). To compute the bivariate correlation matrix, Spearman's correlation was employed. Table 4.18 shows that for the independent variable, none of the bivariate associations were greater than 0.9. Using options for diagnosing collinearity, multiple regression procedures were used to calculate the variance inflation factors and tolerance impact.

Table 4.18 Correlations of Independent Variables

Independent Variables	Organizational Governance	Human Rights	Labour Practices	Enviroment	Fair Operating Practices	Consumer Issues	Community Involvement and Development
Organizational Governance	1	0.574**	0.547**	0.525**	0.553**	0.604**	0.593**
Human Rights		1	0.647**	0.423**	0.588**	0.545**	0.576**
Labour Practices			1	0.544**	0.642**	0.667**	0.595**
Enviroment				1	0.598**	0.546**	0.455**
Fair Operating Practices					1	0.665**	0.620**
Consumer Issues						1	0.556**
Community Involvement and Development							1

** Correlation is significant at the 0.01 level (2-tailed)

Table 4.18 shows that all the coefficient relations are less than 0.9, so there is no existence of the Multicollinearity between the independent variables. The highest correlation was between labour practices and consumer issues is 0.667. While the lowest correlation between human rights and environments 0.423.

4.4.3 Goodness of fit study

The researcher used the path analysis to ensure that the corporate governance variable plays a mediating role. Therefore, before applying the path analysis, the researcher should indicate the good of fit data in order to use the path analysis test. Table 4.19 show the result.

Table 4.19 Indicators Goodness of Fit for Study Model

Chi Square χ^2 Calculated	Chi Square χ^2 Table	DF	Sig	NFI	CFI	GFI	RAMSEA
586.589	7.81	3	0.000	0.998	0.988	0.971	0.0634

GFI: Goodness of fit index; NFI: The Bentler-Bonett normed fit index; CFI: The comparative fit index; RMSEA: Root Mean Square Error of Approximation

All the indications of goodness-of-fit (GOF) show an adequate fit. From the Table 4.19 the researcher observed Chi Square χ^2 is significant and the calculated Chi² was 586.589 at level $\alpha \leq 0.05$, which is greater than tabled Chi² 7.81. In addition, Root Mean Square Error of Approximation (RMSEA) is 0.0634 less than 0.080 (Hair.et al., 2006), which indicates the model is fit. Also, goodness of fit index (GFI) must be proximity 1; from the table, the GFI = 0.981 it approximately equals 1. The comparative fit index, CFI equals 1.000 it is more than 0.9 (Hair.et al., 2006). At the same time, the NFI equals 0.998, so it is more than 0.9 (Hair.et al., 2006). After identifying of Goodness of fit, we proved that the study data can be used in path analysis test.

4.5 Hypotheses Testing

Based on the study problem, four main hypotheses were being tested in this study. The researcher used the SPSS to test the hypotheses, and Analysis of Moment Structures (AMOS) to test the fourth hypothesis. Many statistical criteria were analysed as simple and multiple regression, F test for estimated equations significance, t-test for effect significance of independent variable (ID) on the dependent variable (DV), and coefficient of determination (R^2) to know how the ID explains the variation in DV.

4.5.1 First Main Hypothesis

H₁. The implementation of social responsibility ISO 26000 by Jordanian telecommunication industry impacts the firms' performance.

The first main hypothesis was tested at the significance level of $\alpha < 0.05$ using multiple linear regression.

Table 4.20 Results of Multiple Regressions of the First Main Hypothesis

Dependent Variable	R	R²	Adjust R²	F	DF	SIG	Independent Variable	B	T	Sig
Firms' performance	0.870	0.757	0.752	131.928	7	0.000	Organizational Governance	0.132	3.180	0.002
							Human Rights	-0.010	-0.240	0.811
							Labour Practices	0.032	0.684	0.495
							Enviroment	0.223	7.547	0.000
					296		Fair Operating Practices	0.177	3.525	0.000
							Consumer Issues	0.189	4.172	0.000
					303		Community Involvement and Development	0.211	4.823	0.000

Table 4.20 shows the study dependent variable (Firms' performance) and the set of the independent variables (Organizational Governance, Human Rights, Labour Practices, Environment, Fair Operating Practices, Consumer Issues, Community Involvement and Development), are significant because F significant was 0.000 which is less than 0.05, and the calculated F value is 131.928, which is more than F value table (2.06). Therefore, we accept the hypothesis which states that:

The implementation of ISO 26000 dimensions by Jordanian telecommunication industry, impacts the firms' performance. The relationship between the independent and dependent variables is positive and strong. It is more than 0.5 (Cohen, 2010), $R = 0.870$. Also, the $R^2 = 0.757$, which means that the independent variables contribute to explaining the dependent variable in a percentage of 75.7%. Adjust R^2 (0.752) after excluded error from R^2 -value.

Since the values of the calculated t values of the variables (organizational governance 3.180, environment 7.547, fair operating practices 3.525, consumer issues 4.172, community involvement and development 4.823), are more than the t value table (1.986), also the t significant of the variables are less than 0.05, it means that there are a statistically significant impact for environment, fair operating practices, consumer issues, community involvement and development on the dependent variable (firms' performance).

But the other independent variable calculated t value is (human rights -0.240, labour practices 0.684); these values are less than the t table value (1.986), which means that there is no statistically significant impact for human rights, and labour practices on the dependent variable (firms' performance).

Stepwise Regression

Stepwise Regression classifies the independent variables depending on which has the most contribution to the mediate variable, as well as excluding the variables that do not have a high contribution. Table 4.21 shows the results of Stepwise Regression.

Table 4.21 Results of Stepwise Regression First Main Hypothesis

#	Variables	F	R	R ²	Adjust R ²	Sig
1	<ul style="list-style-type: none"> • The Environment 	380.813	0.747	0.558	0.556	0.00
2	<ul style="list-style-type: none"> • The Environment • Community Involvement and Development 	339.831	0.833	0.693	0.691	0.00
3	<ul style="list-style-type: none"> • The Environment • Community Involvement and Development • Consumer Issues 	271.457	0.855	0.731	0.728	0.00
4	<ul style="list-style-type: none"> • The Environment • Community Involvement and Development • Consumer Issues • Fair Operating Practices 	222.383	0.865	0.748	0.745	0.00
5	<ul style="list-style-type: none"> • The Environment • Community Involvement and Development • Consumer Issues • Fair Operating Practices • Organizational Governance 	185.560	0.870	0.757	0.753	0.00

The stepwise classified the independent variables dimensions into 5 groups; the first one includes the Environment, which has the highest contribution to the

dependent variable (firms' performance) estimated by 55.8%. The second group contains the Environment and Community Involvement and Development which have contribution to the dependent variable estimated by 69.3%.

The third group was formed by adding Consumer Issues, increasing the contribution on the dependent variable to 73.1%. The fourth group contains the Environment, Community Involvement and Development, Consumer Issues, and Fair Operating Practices which have contribution to the dependent variable estimated by 74.8%. The last group comprising from 5 dimensions, environment, community involvement and development, consumer issues, fair operating practices, and organizational governance which have contribution to the dependent variable estimated by 75.7%. The stepwise excluded two dimensions: human rights and labour practices because it has not significant impact on firms' performance.

The following explains estimated regression equation that derived from the results of the first hypothesis test:

$$(B\text{-Constant} = 0.237)$$

Firms' performance = 0.237 + 0.223 Environment + 0.211 Community Involvement and Development + 0.189 Consumer Issues + 0.177 Fair Operating Practices + 0.132 Organizational Governance.

4.5.1.1 First Sub Hypothesis

H1.1: The higher level of organizational governance by Jordanian telecommunication industry the greater firms' performance.

To test this hypothesis, simple regression was used. The results of these effects are in Table 4.22.

Table 4.22 Result of First-Sub Hypothesis

Independent Variable	R	R²	B	Dependent Variable	t-table value	t – Calculated value	SIG
Organizational governance	0.694	0.482	0.665	Firms' performance	1.986	16.761	0.000

Table 4.22 shows that the calculated t– value (16.761) is higher than the t table value (1.986), It indicates that there is a statistically significant impact of the independent (Organizational governance) as one out of ISO 26000 core subjects' dimensions on the dependent variable (Firms' performance). Also, the significant value of t is less than 0.05. Therefore, the hypothesis is accepted, which states that: The higher level of organizational governance by Jordanian telecommunication industry, the greater firms' performance.

Table 4.22 also shows that there is a positive (strong) correlation between the independent variable and the dependent variables, which is demonstrated by R-value (R= 0.694), which is more than 0.5 (Cohen, 2010). Also, the organizational governance dimension contribution to firms' performance is 48.2% ($R^2 = 0.482$), and the remaining percentage is because of other factors.

As B value is 0.665, it means that the increase of one unit in organizational governance will increase the firms' performance by 0.665. It means that there is a positive impact of organizational governance on firms' performance.

4.5.1.2 Second sub hypothesis

H1.2: The higher level of human rights by Jordanian telecommunication industry, the greater firms' performance.

To test this hypothesis, simple regression is used. The results of these effects are in Table 4.23.

Table 4.23 Result of Second-Sub Hypothesis

Independent Variable	R	R ²	B	Dependent Variable	t-table value	t – Calculated value	SIG
Human rights	0.540	0.292	0.536	Firms' performance	1.986	11.153	0.000

Table 4.23 shows that the calculated t– value (11.153) is higher than the t table value (1.986), It indicates that there is a statistically significant impact of the independent variable (Human rights) as one out of ISO 26000 core dimensions on the dependent variable (Firms' performance). Also, the significant value of t is less than 0.05. Therefore, the hypothesis is accepted, which states that: The higher level of human rights by Jordanian telecommunication industry the greater firms' performance.

Table 4.23 also shows that there is a positive (strong) correlation between the independent variable and the dependent variables, which is demonstrated by R value (R= 0.540), which is more than 0.5 (Cohen, 2010). Also, the human rights dimension contribution to firms' performance is estimated by 29.2% ($R^2 = 0.292$), and the remaining percentage is due to other factors.

As B value is 0.536, it means that the increase of one unit in human rights will increase the firms' performance by 0.536, which means that there is a positive impact of human rights on firms' performance.

4.5.1.3 Third sub hypothesis

H1.3: The higher level of labour practices by Jordanian telecommunication industry, the greater firms' performance.

To test this hypothesis, simple regression is used. The results of these effects are in Table 4.24.

Table 4.24 Result of Third-Sub Hypothesis

Independent Variable	R	R ²	B	Dependent Variable	t-table value	t – Calculated value	SIG
Labour practices	0.625	0.390	0.639	Firms' performance	1.986	13.906	0.000

Table 4.24 shows that the calculated t value (13.906) is higher than the t table value (1.986), It indicates that there is a statistically significant impact of the independent variable (Human rights) as one of ISO 26000 core dimensions on the dependent variable (Firms' performance). Also, the significant value of t is less than 0.05. Therefore, the hypothesis is accepted, which states that: The higher level of labour practice by Jordanian telecommunication industry the greater firms' performance.

Table 4.24 also shows that there is a positive (strong) correlation between the independent variable and the dependent variables, which is demonstrated by R value (R= 0.625), which is more than 0.5 (Cohen, 2010). Also, the human rights dimension contribution to firms' performance is estimated by 39% (R² = 0.390), and the remaining percentage is due to other factors.

As B value is 0.639, it means that the increase of one unit in human rights will increase the firms' performance by 0.639, which means that there is a positive impact of human rights on firms' performance.

4.5.1.4 Fourth sub hypothesis

H1.4: The higher level of environment by Jordanian telecommunication industry, the greater firms' performance.

To test this hypothesis, simple regression is used. The results of these effects are in Table 4.25.

Table 4.25 Result of Fourth-Sub Hypothesis

Independent Variable	R	R²	B	Dependent Variable	t-table value	t – Calculated value	SIG
Environment	0.747	0.585	0.528	Firms' performance	1.986	19.514	0.000

Table 4.25 shows that the calculated t– value (19.514) is higher than the t table value (1.986), It indicates that there is a statistically significant impact of the independent variable (Environment) as one of ISO 26000 core dimensions on the dependent variable (Firms' performance). Also, the significant value of t is less than 0.05. Therefore, the hypothesis is accepted, which states that: The higher level of Environment by Jordanian telecommunication industry the greater firms' performance.

Table 4.25 also shows that there is a positive (strong) correlation between the independent variable and the dependent variables, which is demonstrated by R value (R= 0.747), which is more than 0.5 (Cohen, 2010). Also, the Environment dimension contribution to firms' performance is estimated by 58.5% (R² = 0.585), and the remaining percentage is due to other factors.

As B value is 0.528, it means that the increase of one unit in Environment will increase the firms' performance by 0.528, which means that there is a positive impact of Environment on firms' performance.

4.5.1.5 Fifth- Sub Hypothesis

H1.5: The higher level of fair operating practices by Jordanian telecommunication industry, the greater firms' performance.

To test this hypothesis, simple regression is used. The results of these effects are in Table 4.26.

Table 4.26 Result of Fifth-Sub Hypothesis

Independent Variable	R	R ²	B	Dependent Variable	t-table value	t – Calculated value	SIG
Fair Operating Practices	0.737	0.543	0.762	Firms' performance	1.986	18.954	0.000

Table 4.26 shows that the calculated t value (18.954) is higher than the t table value (1.986), It indicates that there is a statistically significant impact of the independent (Fair Operating Practices) as one out of ISO 26000 core dimensions on the dependent variable (Firms' performance). Also, the significant value of t is less than 0.05. Therefore, the hypothesis is accepted, which states that: The higher level of Fair Operating Practices by Jordanian telecommunication industry, the greater firms' performance.

Table 4.26 also shows that there is a positive (strong) correlation between the independent variable and the dependent variables, which is demonstrated by R value (R= 0.737), which is more than 0.5 (Cohen, 2010). Also, the Fair Operating Practices dimension contribution to firms' performance is estimated by 54.3% (R² = 0.543), and the remaining percentage is due to other factors.

As B value is 0.762, it means that the increase of one unit in Fair Operating Practices will increase the firms' performance by 0.762. It means that there is a positive impact of Fair Operating Practices on firms' performance.

4.5.1.6 Sixth- sub hypothesis

H1.6: The higher level of fair consumer issues by Jordanian telecommunication industry, the greater firms' performance.

To test this hypothesis, simple regression is used. The results of these effects are in Table 4.27.

Table 4.27 Result of Sixth-Sub Hypothesis

Independent Variable	R	R ²	B	Dependent Variable	t-table value	t – Calculated value	SIG
Consumer Issues	0.742	0.550	0.722	Firms' performance	1.986	19.214	0.000

Table 4.27 shows that the calculated t value (19.214) is higher than the t table value (1.986), It indicates that there is a statistically significant impact of the independent (Consumer Issues) as one of ISO 26000 core dimensions on the dependent variable (Firms' performance). Also, the significant value of t is less than (0.05). Therefore, the hypothesis is accepted, which states that: The higher level of Consumer Issues Practices by Jordanian telecommunication industry, the greater firms' performance.

Table 4.27 also shows that there is a positive (strong) correlation between the independent variable and the dependent variables, which is demonstrated by R value (R= 0.742), which is more than 0.5 (Cohen, 2010). Also, the Consumer Issues dimension contribution to firms' performance is estimated by 55% ($R^2 = 0.550$), and the remaining percentage is due to other factors.

As B value is 0.722, it means that the increase of one unit in consumer issues will increase the firms' performance by 0.722, which means that there is a positive impact of consumer issues on firms' performance.

4.5.1.7 Seventh- sub hypothesis

H1.7: The higher level of Community Involvement and Development by Jordanian telecommunication industry, the greater firms' performance.

To test this hypothesis, simple regression is used. The results of these effects are in Table 4.28.

Table 4.28 Result of Sixth-Sub Hypothesis

Independent Variable	R	R²	B	Dependent Variable	t-table value	t – Calculated value	SIG
Community Involvement and Development	0.687	0.472	0.702	Firms' performance	1.986	16.424	0.000

Table 4.28 shows that the calculated t value (16.424) is higher than t table value (1.986), It indicates that there is a statistically significant impact of the independent variable (Community Involvement and Development) as one out of ISO 26000 core dimensions on the dependent variable (Firms' performance). Also, the significant value of t is less than (0.05). Therefore, the hypothesis is accepted, which states that: The higher level of Community Involvement and Development by Jordanian telecommunication industry, the greater firms' performance.

Table 4.28 also shows that there is a positive (strong) correlation between the independent variable and the dependent variables, which is demonstrated by R value (R= 0.687), which is more than 0.5 (Cohen, 2010). Also, the Community Involvement and Development dimension contribution to firms' performance is estimated by 47.2% (R² = 0.472), and the remaining percentage is due to other factors.

As B value is 0.702, it means that the increase of one unit in Community Involvement and Development will increase the firms' performance by 0.702, which means that there is a positive impact of Community Involvement and Development on firms' performance.

4.5.2 Second Main Hypothesis

H₂. There is a positive relationship between implementing of social responsibility ISO 26000 by Jordanian telecommunication industry and corporate governance.

To test this hypothesis, spearman correlation is used. The results of these effects are in Table 4.29.

Table 4.29 Result of Second Main Hypothesis

Variables	R-value	P-value
Social Responsibility ISO 26000	0.670	0.000
Corporate Governance		

Table 4.29 shows that the significant value of the test is less than (0.05), which indicates that there is a statistically significant relationship between the variables. Therefore, we accept the hypothesis that states that: There is a positive relationship between implementing of social responsibility ISO 26000 by Jordanian telecommunication industry and corporate governance.

Table 4.29 shows that there is a positive (strong) correlation between the implementing of social responsibility ISO 26000 and corporate governance, which is demonstrated by R-value (R= 0.670), which is more than 0.5 (Cohen, 2010).

4.5.3 Third Main Hypothesis

H₃. Corporate governance used by Jordanian telecommunication industry will enhance the Firms' performance.

To test this hypothesis, simple regression is used. The results of these effects are in Table 4.30.

Table 4.30 Result of Third Main Hypothesis

Mediating Variable	R	R ²	B	Dependent Variable	t-table value	t – Calculated value	SIG
Corporate governance	0.637	0.406	0.632	Firms' performance	1.986	14.375	0.000

Table 4.30 shows that the calculated t– value (14.375) is higher than the t table value (1.986), It indicates that there is a statistically significant impact of the mediating (Corporate governance) on the dependent variable (Firms' performance). Also, the significant value of t is less than 0.05. Therefore, the hypothesis is accepted, which states that: Corporate governance used by Jordanian telecommunication industry will enhance the Firms' performance.

Table 4.30 also shows that there is a positive (strong) correlation between the mediating variable and the dependent variables, which is demonstrated by R-value (R= 0.637), which is more than 0.5 (Cohen, 2010). Also, the corporate governance variable contribution to firms' performance is estimated by 40.6% ($R^2 = 0.406$), and the remaining percentage is due to other factors.

As B value is (0.632), it means that the increase of one unit in corporate governance will increase the firms' performance by 0.632, which means that there is a positive impact of corporate governance on firms' performance.

4.5.4 The Fourth main hypothesis

H4. Corporate governance will mediate the relationship between implementing of ISO 26000 and Firms' performance.

To examine the corporate governance that will mediate the relationship between implementing of ISO 26000 and the firms' performance, the researcher used a path analysis test, the Table 4.31 observed direct, indirect, and total impacts.

Table 4.31 Result of Forth Main Hypotheses

Variables	Direct Effect		Indirect Effect		Total Effect	
	Implementing of social responsibility/ ISO 26000	Corporate governance	Implementing of social responsibility/ ISO 26000	Corporate governance	Implementing of social responsibility/ ISO 26000	Corporate governance
Corporate governance	0.806	0.000	0.000	0.000	0.806	0.000
Firms' performance	0.912	0.105	0.085	0.000	0.997	0.105

Based on Table 4.31, only one indirect effect appears, this indirect effect is 0.085, and belongs to implementing of ISO 26000 indirect impact on firms' performance through corporate governance. This result increases the total impact of implementing of ISO 26000 on firms' performance to be 0.997.

But, the indirect impact on firms' performance through the corporate governance (0.085) is less than the direct impact by implementing of ISO 26000 on firms' performance (0.912); therefore, the researcher refused the fourth main hypothesis, which means that corporate governance does not mediate the relationship between implementing of ISO 26000 and firms' performance. Figure 4.5 presents the path direction when firms' performance is the dependent variable in the study model for path analysis. Numbers on the path arrows represent the direct impact of the independent variable on the dependent variable; so, implementing ISO 26000 has a direct impact on firms' performance that equals to 0.912, and corporate governance has a direct impact on firms' performance equals to 0.11, and implementing ISO 26000 has a direct impact on corporate governance equals to 0.81.

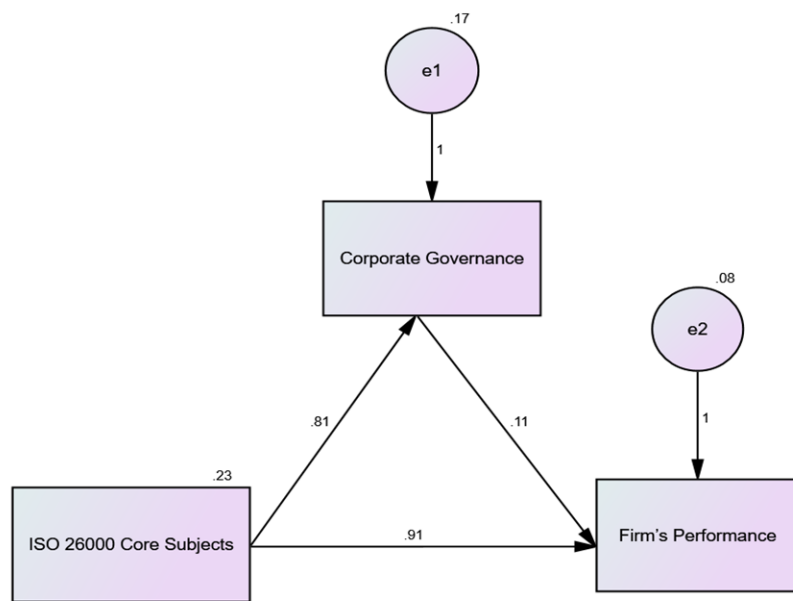


Figure 4.5 Study Model for Path Analysis

CHAPTER 5

DISCUSSION AND CONCLUSION

5.1 Introduction

Many scholars define research as a methodical study process that results in a deeper comprehension of a phenomenon or an interesting problem. The systematic process of investigating an existing issue and seeing it in a different way provides the means for ensuring strong and effective processes of inquiry. In this way research is a form of transformational learning that increases the stock of knowledge and providing new concepts, ideas, explanations or interpretations to people enabling them to see the world in a different way and do things in a better way (Stringer, 2004). According to Sekaran and Bougie (2019), research is the process of coming up with answers to an issue after carefully examining and analyzing the contextual elements. On the other hand, research is defined by the OECD (2015) as a creative and methodical work done to expand the knowledge. It involves gathering, arranging, and analyzing data to improve knowledge about a subject or problem.

This chapter presents seven sections, which are an attempt to summarize the whole study. Section 5.1 provides an overview of this chapter, section 5.2 provides justification of the outcome of hypothesis testing, objectives and questions in accordance with theoretical framework as below: Section 5.2.1 presents a discussion, and explanation of the clauses and ISO 26000. Section 5.2.2 presents a discussion, explanation and justification of the findings of the impact of implementing ISO 26000 on firms' performance. Section 5.2.3 presents a discussion, explanation and justification of the findings of whether there is a positive relationship between implementing ISO 26000 and CG. Section 5.2.4 presents a discussion, explanation and

justification of the findings of whether CG will enhance firms' performance. Section 5.2.5 presents a discussion, explanation and justification of the findings of the level to which CG contributes as a mediator between implementing ISO 26000 and firms' performance. Section 2.3 presents the study contributions. Section 5.4 describes some limitations of the study that may limit the ability to generalize the study findings. Section 5.5 provide some suggestions and further directions for future research and practical recommendations. Section 5.6 presents the relationship among social responsibility, CG and firms' performance. Finally, section 5.7 presents the conclusion.

5.2 Discussion of the Research Hypotheses, Questions, and Objectives

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

5.2.1 Clauses and Standards of Social Responsibility ISO 26000

To identify the clauses and standards of ISO 26000 that Jordanian telecommunication companies are committed to.

In line with the first objective, the study concluded 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. This result answers the first question and confirms the commitment of the Jordanian telecommunication companies in implementing the standard of social responsibility ISO 26000.

5.2.2 The Impact of Implementing ISO 26000 On Firms' Performance.

The second objective of this study was to investigate the impact of implementing ISO 26000 on firms' performance in one hypothesis with seven dimensions, the first hypothesis is:

The implementation of social responsibility ISO 26000 by Jordanian telecommunication industry, impacts the firms' performance.

The first main hypothesis concluded that there is a significant impact of implementing ISO 26000 dimensions on firms' performance at Jordanian telecommunication companies. This indicates that ISO 26000 has participation to raise the firm 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 entitled the CSR has a great influence on the efficiency of the operations. The result is consistent with the research conducted by Ghaderi et al. (2019), which supports the claim that CSR directly and favorably affects 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. External CSR showed positive influence on non-financial performance. The result of this hypothesis answers the second question of this study which confirms that there is a positive impact of implementing ISO 26000 on the performance of the firms. Furthermore, in line with the second objective, having evidence for various main relationships between ISO 26000 variable and firms' performance. It is concluded that there is statistically significant impact of implementing 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.

5.2.2.1 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 firm performance by about 48.2%. Furthermore, if the organization governance raises one unit, it will positively reflect the firms' performance by around 0.665, which proves that the higher level of organizational governance by Jordanian telecommunication industry, the greater the firms' performance.

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 confirms that the higher the level of human rights by Jordanian telecommunication industry is, the greater the firms' performance.

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, this proves that the higher the level of labour practices by Jordanian telecommunication industry is, the greater the firms' performance will be.

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. Also, the result revealed that the environment has statistically significant impact on firms' performance. Moreover, if the environment increases by one unit, then the firm performance will increase by 0.528, so the higher the level of environment by the Jordanian telecommunication industry, the greater the firms' performance.

Boubaker and Ellouze (2018) have prepared a research article examined the environmental sustainability of the mobile communication sector, with a focus on the impact of mobile devices and infrastructure on the environment. The authors discussed various strategies for reducing the environmental footprint of mobile communications, including the use of renewable energy sources, energy-efficient devices, and sustainable waste management practices.

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 indicates the higher the level of fair operating practices by Jordanian telecommunication industry, the greater the firms' performance.

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 indicates that the higher the level of fair consumer issues by Jordanian telecommunication industry, the greater the firms' performance.

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. This indicates that the higher the level of community involvement and development by Jordanian telecommunication industry, the greater the firms' performance. Valmohammadi (2014) study results showed that the community involvement and development function a vital role in enhancing the organization's organizational performance.

Two studies have been conducted in Jordan telecommunication companies, Al-Najjar (2016) study results showed that there is a statistically significance at level ($P \leq 0.05$) for the social responsibility with all its dimensions on the competitive advantage in the Jordanian telecommunications companies. In addition, Al-ma'ani et al. (2019) study supports this result. The findings indicated that the financial and non-financial performance are positively influenced by internal CSR. External CSR showed positive influence on non-financial performance while its effect on financial performance was insignificant and negative.

5.2.3 The Relationship Between Implementing ISO 26000 And CG.

The third objective of this study was to examine whether there is a positive relationship between implementing ISO 26000 by Jordanian telecommunication companies and CG. The proposed hypothesis that supports this objective is:

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

The results revealed that there is strong positive relationship between implementing ISO 26000 and CG, which indicates that any improvement in implementing social responsibility will improve the CG. In line with the third objective, there is a significant positive relationship between implementing ISO 26000 and CG which answer the third question as the hypothesis proves this positive relationship.

Very rare researches studied the impact of CSR on CG. Rahim (2014) provided an illustration of how CSR impacts CG, in which he talked about how the synergies of CSR and CG opens up markets through "cost savings, productivity, innovations, as well as broader social benefits, such as community development." Other academics, such as Jo & Harjoto (2011), have documented the impact of CSR on CG and have argued that CSR activities that address internal social and environmental issues also have an impact on the organization's external governance. According to this study, organizations should adopt CSR in order to guarantee ethical and sustainable business operations, which in turn promote good governance.

5.2.4 The Relationship Between CG and Firms' Performance.

The fourth objective of this study was to determine whether CG that is applied by Jordanian telecommunication companies will enhance firms' performance. The proposed hypothesis that supports this objective is:

CG that is applied 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 variables have positive relation between each other which equals to (0.406). However, this study successfully revealed the relationship between CG and firms' performance and answered question four.

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 measured by MCGI. 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.

5.2.5 The Mediating Role of CG Between Implementing ISO 26000 And Firms' Performance.

The fifth objective of this study was to examine the level to which CG contributes as a mediator between implementing ISO 26000 and firms' performance. The proposed hypothesis that supports this objective is:

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

The result of the fifth objective revealed that CG doesn't mediate the relationship between ISO 26000 and the firms' performance as the indirect impact on firms' performance through the CG (0.085) is less than the direct impact of implementing ISO 26000 on firms' performance (0.912), which answers the fifth question if the CG mediates the relationship between ISO 26000 and firms' performance. There are very rare researches which studied CG as a mediator between ISO 26000 and firms' performance. Some of these studies found that CG plays a mediator factor between social responsibility and firms' performance such as (Hossain, et. al., 2016). The result matches with Alsurayyi and Alsughayer (2021), which revealed that the mechanism of good CG and CSR has a positive impact on financial performance.

In addition, the result of testing this hypothesis mismatches Hossain et al. (2016) study result as their study proposed CG and corporate image as mediators between CSR and firm's financial performance. According to this concept, CSR positively impacts CG and business image, which boosts performance. This investigation tested the mediating impact using the methodology that Baron and Kenny (1986) suggested. It will be easier to demonstrate the important role that corporate image and CG play in implementing CSR if the indirect effect of CSR on FP is greater than the direct effect of CSR on FP. The first step is to assess the relationship between CSR and performance of the firms. The relationship between CSR and FP is significant. The model is assessed with all estimated paths to investigate mediation impact after mediators are included. The findings suggest that full mediation exists, as

evidenced by the decline in the significant association between CSR and FP (which was previously evaluated without the inclusion of mediators; see, for example, Baron and Kenny, 1986). Therefore, the final model contends that, although the effect is indirect, CSR is positively associated with firm performance. The existence of full mediation also demonstrates that CSR in conjunction with CG and corporate image helps in achieving better firms' performance.

As well, this study mismatch with Ying et al. (2021). CG positively and significantly affects CSR. In this case, firms' efficient CG mechanisms help improve associated firms' CSR practices. As a mediator effect, effective CG and CSR practices have a positive impact on financial performance, CSR, and firm performance (Mahrani & Soewarno, 2018). Hence, this study tried to examine CG as a mediator role to explore the impacts of firm performance on CSR evidence from Ethiopia business, Amhara region TIRET corporate state-owned endowment enterprises. Therefore, the study argues that CG positively and significantly affects the firms' performance and CSR as a mediation role.

The Jordanian telecommunication companies have high performance, and they implement ISO 26000 dimensions very well. They are highly interested in competitiveness and efficiency. Also, they are committed to implementing CG, since they scored a high mean.

5.3 Contribution of the Study

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 ISO 26000 with its dimensions that are the seven core subjects on firms' performance dimensions (efficiency, effectiveness and competitiveness) adopted by the telecommunication companies in Jordan. Also, this study tries to explain in details 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.

5.4 Study Limitations

COVID 19 has created big challenge for researchers in general, and it was big challenge for the researcher to conduct this study especially due to the many curfews occurred in Jordan in 2020 that continued until the beginning of 2021. Zain company who is one of the important telecommunication service providers in Jordan has apologized to participate in this study as their staff couldn't have the time to answer the questionnaire of this study due to the load of work. The scarcity of literature was another challenge for the researcher especially the literature that discusses ISO 26000.

5.5 Study Recommendations

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 all the hypotheses that meet the objectives of the study, it revealed a considerable number of interesting issues that would require future investigation and study, in other words the mixed empirical support for the hypotheses in this study identified future research avenues, such as:

1. Although the study findings validated the conceptual model, further examination is needed over a longer period. Therefore, longitudinal research of the current study model is required in order to build a solid ground for the Jordanian telecommunication companies to be studied, and to strengthen the theoretical underpinnings of this study.
2. 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. 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.

3. Overall, although this thesis looked into a number of hypotheses and provided empirical evidence to support the acceptance or rejection of some of these hypotheses, further generalizations regarding the application of the theoretical premises in the creation of the study model will be required in order to enrich and build upon the organization theory. In other words, future research will need to develop a more generalized research model that addresses the shortcomings of the current study by including more variables in the model and acquiring a more representative sample from various industries.

5.6 The Relationship Among Social Responsibility, CG and Firms' Performance

Jamali et al. (2008) asserted on the importance of finding a relationship between social responsibility and CG and considered this as a noteworthy contribution to the field of CG and social responsibility research. They also suggests that, in the context of globalization, CG and social responsibility should be viewed as complementary pillars for sustainable business growth.

Wang et al. (2013) discussed that among CG, CSR and financial performance, CG is the key. They added, CSR and CG positively influence reputation. Their study's primary contribution is to show that morality and human caring are important considerations. Since these two factors have an impact on successor selection, CG and CSR are crucial metrics to assess the firms' potential successors.

Poudel (2016) discussed that the organization is actively cultivating stakeholder relationships and taking sustainability into consideration by enhancing its social performance, as evidenced by the fact that CSR activities typically center on

internal stakeholders by forging positive relationships with employees and working to protect and improve the environment. According to the stakeholder theory, businesses should focus their CSR efforts on the various stakeholders that are involved in the business process, including suppliers, customers, employees, creditors, shareholders, competitors, and the wider community (Feng et al., 2017). Long-term benefits to organizations can come from having positive relationships with many stakeholders, as these stakeholders may have an impact on a company's performance. Therefore, it's critical to take stakeholders' needs into account (Amadi & Zhao, 2020).

Businesses with a high CG index have a track record of sustainability (Sar, 2018). Esa and Zahari (2016) assert that when determining the disclosure of social responsibility in areas like board composition and property structure, CG should be taken into account. According to Agarwal et al. (2018), in order for social responsibility to be successful on a global scale, social responsibility should be combined with CG to promote economic growth and development.

The growing number of businesses vying for social responsibility awards in recognition of their environmental management systems demonstrates the significance of the ISO 26000 standard for social responsibility (Primec and Belac, 2018). They also use ISO 26000 as an example, which gained credibility in less than ten years. Researchers discovered that actively pursuing socially conscious projects boosts a company's competitiveness in the global market and favorably promotes the development of corporate innovations (Saenz & Romero, 2019).

The implementation of CSR creates good performance for the company (Alipudin & Suharman, 2019). They added good company performance will be more attractive to investors because the better the performance of the company, the higher the consumer loyalty. Furthermore, as consumer loyalty increases, it is expected that the level of profitability of the company will increase and will increase the value of the company.

The good CG would improve corporate performance (Earnest & Sofian, 2013). Quality CG will consequently improve corporate performance (Gramling et al., 2004). As well, organizations need an efficient CG system to assist it accomplish its

objectives by conducting business in an ethical and respectable manner in order to stay significant in the market and achieve superior business performance.

In this study, the relationship between the ISO 26000 and firms' performance is strong and positive and there is a strong positive relationship between implementing ISO 26000 and CG. CG has a significant impact on firms' performance, as the relationship is positive and significant. Moreover, one indirect impact appears that belongs to implementing social responsibility/ ISO 26000 on firms' performance through CG, but the indirect impact on firms' performance through the CG is less than the direct impact by implementing of ISO 26000 on firms' performance, accordingly, CG does not mediate the relationship between implementing of ISO 26000 and firms' performance.

5.7 Conclusion

This study aimed to investigate the impact of implementing social responsibility from the perspective of ISO 26000 on firms' performance in the telecommunication industry in Jordan through considering the mediating role of CG.

Four study hypotheses were formulated in this study. Regarding the answer to the first, which illustrates the impact of implementing ISO 26000 on firms' performance, the findings revealed that there is a significant impact of implementing ISO 26000 on firms' performance. The results demonstrated that the relationship between variables is positive and significant which means implementing ISO 26000 impacts the firms' performance proves this hypothesis.

The second hypothesis was that regarding to the relationship between implementing ISO 26000 and CG. The findings demonstrated that there is a significant positive relationship between implementing ISO 26000 and CG which proves this hypothesis.

The third hypothesis claimed that there is relationship between CG and firms' performance. The findings showed that CG has significant impact on firms'

performance, as the relationship is positive and significant which proves this hypothesis.

Finally, the fourth hypothesis were on the mediating role of CG between ISO 26000 and firms' performance. The result highlighted that CG does not play a mediating role between ISO 26000 and firms' performance; accordingly, the researcher refused this hypothesis.

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APPENDIX**APPENDIX A: STUDY QUESTIONNAIRE**

University Malaysia Terengganu
Faculty of Maritime Studies
Business Administration Department

Dear Respondent

The questionnaire below is a part of my dissertation entitled “ISO 26000 AND FIRMS’ PERFORMANCE: THE MEDIATING ROLE OF CORPORATE GOVERNANCE IN THE JORDANIAN TELECOMMUNICATION INDUSTRY”. A case study on Telecommunication Industry. This dissertation is a requirement for the completion of the PHD degree. The research aims to be a good reference for organizations that would like to improve their performance in social responsibility.

Please fill out the below questionnaire with all frankness and objectivity. Note that your answer will be used for scientific research purposes only and will be treated with strict confidentiality.

If you need further information, please contact me on p3950@pps.umt.edu.my or aisha.abuayyash@gmail.com

Many thanks for your high cooperation

Aysheh Abu Ayyash
+962-795591928

Please tick (√) the most appropriate answer:						
Part One/ The Demographic Factors						
Sex	Male	Female				
Workstation	Orange	Umniah				
Years of Experience	5-10	11-15	+15			
Age	25-35	36-45	Above 45			
Part one/ ISO 26000 Core Subjects (Independent Variable)						
Question سؤال	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	
1. Organizational Governance						
1	The strategies of the organization reflect its commitment to social responsibility تعكس استراتيجيات المنظمة التزامها بالمسؤولية الاجتماعية					
2	The management demonstrates leadership commitment toward social responsibility. تظهر الإدارة التزام القيادة تجاه المسؤولية الاجتماعية.					
3	The organization uses its resources efficiently towards social responsibility. تستخدم المنظمة مواردها بكفاءة نحو المسؤولية الاجتماعية.					
4	The organization gives chance for a two-way communication process with its stakeholders to resolve possible conflicts. تعطي المنظمة فرصة لعملية اتصال متبادلة مع أصحاب المصلحة لحل النزاعات المحتملة.					

2. Human Rights						
5	The organization does not enter partnerships with partners that commit human rights abuse. لا تدخل المنظمة في شراكات مع شركاء يرتكبون انتهاكات لحقوق الإنسان.					
6	The organization employs employees regardless of their origin توظف المنظمة الموظفين بغض النظر عن أصولهم					
7	The organization employs employees regardless of the fact that they might have a disability توظف المنظمة الموظفين بغض النظر عن حقيقة أنهم قد يعانون من إعاقة					
8	The organization gives the chance for both men and women to reach management positions تتيح المنظمة الفرصة لكل من الرجال والنساء للوصول إلى مناصب إدارية					
9	Employees are allowed to express their opinions and suggestions. يُسمح للموظفين بالتعبير عن آرائهم ومقترحاتهم					
3. Labor Practices						
10	Personal data of employees is fully protected البيانات الشخصية للموظفين محمية بالكامل					

11	Employees are fairly given holidays and working hours according to the law حسب القانون يتم منح الموظفين إجازات وساعات عمل بعدالة					
12	The organization respects the family responsibilities of workers and provides reasonable working hours, and parental leave تحتزم المنظمة المسؤوليات الأسرية للعاملين وتوفر ساعات عمل معقولة وإجازات والدية					
13	The organization compensates workers for overtime in accordance with laws تقوم المنظمة بتعويض العاملين عن العمل الإضافي وفقاً للقوانين					
14	The organization has developed and abides by a "health and safety" policy طورت المنظمة سياسة "الصحة والسلامة" وتلتزم بها					
15	Health and safety incidents are investigated properly يتم التحقيق في حوادث الصحة والسلامة بشكل صحيح					
4. The Environment						
16	The organization implements resource efficiency measures to reduce its use of energy, water and other resources تنفذ المنظمة تدابير كفاءة الموارد لتقليل استخدامها للطاقة والمياه والموارد الأخرى					

17	The organization uses and promotes environmentally friendly products and services تستخدم المنظمة المنتجات والخدمات الصديقة للبيئة وتروج لها					
18	The organization measures, records, and reports on all significant sources of pollution and reduce of pollution تقوم المنظمة بقياس وتسجيل وإعداد التقارير عن جميع مصادر التلوث الهامة والحد من التلوث					
19	The organization is aware of how its operations affect the outer environment and handle it in an environment-friendly way تدرك المنظمة كيفية تأثير عملياتها على البيئة الخارجية والتعامل معها بطريقة صديقة للبيئة					
20	The organization provides accessible recycling bins and encourages employees to not waste paper توفر المنظمة صناديق إعادة تدوير يسهل الوصول إليها وتشجع الموظفين على عدم إهدار الورق					
21	The organization identify the sources of pollution and waste related to its activities. تحدد المنظمة مصادر التلوث والنفايات المتعلقة بأنشطتها					

5. Fair Operating Practices						
22	<p>Bribery and the abuse of entrusted power for private gain is not accepted nor tolerated in the organization</p> <p>لا يتم قبول الرشوة وإساءة استخدام السلطة الموكلة لتحقيق مكاسب خاصة ولا التسامح بذلك في المنظمة</p>					
23	<p>Training sessions are given on the bad effects of bribery and corruption and employees are provided incentives for their efforts to eradicate them</p> <p>يتم تقديم دورات تدريبية حول الآثار السيئة للرشوة والفساد ويتم تقديم حوافز للموظفين لجهودهم في القضاء عليها</p>					
24	<p>The organization avoids political contributions that amount to an attempt to control</p> <p>تتجنب المنظمة المساهمات السياسية التي ترقى إلى مستوى محاولة السيطرة</p>					
25	<p>The organization promotes employee awareness of the importance of compliance with competition legislation and fair competition</p> <p>تعمل المنظمة على تعزيز وعي الموظفين بأهمية الامتثال لتشريعات المنافسة والمنافسة العادلة</p>					

26	The organization actively participate in raising the awareness of organizations with which it has relationships about principles and issues of social responsibility تشارك المنظمة بنشاط في زيادة وعي المنظمات التي لها علاقات معها حول مبادئ وقضايا المسؤولية الاجتماعية					
27	The organization implement policies and practices that promote respect for property rights تنفذ المنظمة سياسات وممارسات تعزز احترام حقوق الملكية					
6. Consumer Issues						
28	Products and services provided are fully and clearly described to the consumers يتم وصف المنتجات والخدمات المقدمة بشكل كامل وواضح للمستهلكين					
29	The marketing campaigns are neither misleading nor do they provide false information about the products and services الحملات التسويقية ليست مضللة ولا تقدم معلومات خاطئة عن المنتجات والخدمات					
30	Contracts are written in clear, legible, and understandable language تتم كتابة العقود بلغة واضحة ومقروءة ومفهومة					

31	Human health risk assessment is performed of products and services before the introduction of new materials and technologies يتم إجراء تقييم مخاطر المنتجات والخدمات على صحة الإنسان قبل إدخال المواد والتقنيات الجديدة					
32	The organization reviews customer complaints and improves practices in response to complaints تقوم المنظمة بمراجعة شكاوى العملاء وتحسين الممارسات استجابة للشكاوى					
33	Customer data is confidential and can only be used by lawful and fair means بيانات العميل سرية ولا يمكن استخدامها إلا بوسائل قانونية وعادلة					
7. Community Involvement and Development						
34	The organization is aware of the vulnerable, discriminated, marginalized, unrepresented, and underrepresented groups in the society المنظمة على علم بالفئات المستضعفة، والمعرضة للتمييز، والمهمشة، وغير الممثلة، والممثلة تمثيلاً ناقصاً في المجتمع					

35	<p>The organization participates in local associations with the objective of contributing to the public good and the development goals of communities</p> <p>تشارك المنظمة في الجمعيات المحلية بهدف المساهمة في الصالح العام وأهداف التنمية للمجتمعات</p>					
36	<p>The organization encourages its employees to be volunteers for community service</p> <p>تشجع المنظمة موظفيها ليكونوا متطوعين لخدمة المجتمع</p>					
37	<p>The organization promotes learning opportunities for vulnerable or discriminated groups</p> <p>تعزز المنظمة فرص التعلم للفئات المستضعفة أو التي تعاني من التمييز</p>					
38	<p>The organization considers developing and improving skills in the community where these are inadequate</p> <p>تنظر المنظمة في تطوير وتحسين المهارات في المجتمع حيثما تكون هذه المهارات غير كافية</p>					
39	<p>The organization considers engaging in partnership with organizations, such as universities or research laboratories, to enhance technological development</p> <p>تنظر المنظمة في الدخول في شراكة مع منظمات ، مثل الجامعات أو مختبرات البحث ، لتعزيز التطور التكنولوجي</p>					

Part Two/ Firms' Performance (Dependent Variable) Efficiency, Effectiveness and Competitiveness						
Efficiency						
40	The organization adopts indicators of efficiency by comparing outputs with input تتبنى المنظمة مؤشرات الكفاءة من خلال مقارنة المخرجات مع المدخلات					
41	The organization produces services with a minimum waste of time and efforts تنتج المنظمة الخدمات بالحد الأدنى من إهدار الوقت والجهد					
42	The organization uses its resource for the intended purpose تستخدم المنظمة مواردها للغرض المقصود					
43	The organization measures efficiency by identifying the levels of satisfaction of the workers or the morale of the workers تقوم المنظمة بقياس الكفاءة من خلال التعرف على درجات رضا العاملين أو الروح المعنوية للعاملين					
Effectiveness						
44	The organization focuses on the activities that bring positive results تركز المؤسسة على الأنشطة التي تعود عليها بالنتائج الإيجابية					
45	The organization develops the employees' skills تطور المنظمة مهارات الموظفين					

46	There is a high level of employees' involvement in the decision-making process هناك مستوى عالٍ من مشاركة الموظفين في عملية صنع القرار					
47	There is a rational use of available resources to achieve the lowest level of cost هناك استخدام رشيد للموارد المتاحة لتحقيق أدنى مستوى من التكلفة					
48	Individual competencies in the organization are its strengths الكفاءات الفردية في المنظمة هي نقاط قوتها					
49	The organization's competencies achieve a competitive advantage through the achievement of strategic objectives تحقق كفاءات المنظمة ميزة تنافسية من خلال تحقيق الأهداف الإستراتيجية					
Competitiveness						
50	The organization consider efficient use of technology تأخذ المنظمة بعين الاعتبار الاستخدام الفعال للتكنولوجيا					
51	The organization offers new products that meet the needs and desires of customers. تقدم المنظمة منتجات جديدة تلبي احتياجات ورغبات العملاء					

52	The organization encourages the human factor to generate ideas that may help it to gain a competitive advantage. تشجع المنظمة العامل البشري على توليد الأفكار التي قد تساعده على اكتساب ميزة تنافسية.					
53	The organization offers products and services at the lowest cost and free of defects تقدم المنظمة المنتجات والخدمات بأقل تكلفة وخالية من العيوب					
54	The organization seeks to provide products or services that are unique and distinguished from other organizations تسعى المنظمة إلى تقديم منتجات أو خدمات فريدة ومتميزة عن المنظمات الأخرى					
Part Three/ Corporate Governance (Mediating Variable)						
55	The organization has an information disclosure policy لدى المنظمة سياسة الكشف عن المعلومات					
56	The organization responds to all requests and complaints continuously. تستجيب المنظمة لجميع الطلبات والشكاوى بشكل مستمر.					
57	The organization has a dedicated department for monitoring and evaluation. المنظمة لديها قسم مخصص للرصد والتقييم					

58	<p>The organization's senior management verifies the reports issued.</p> <p>تتحقق الإدارة العليا للمنظمة من التقارير الصادرة</p>					
59	<p>The organization has a written code of conduct that demonstrates ethics and professional conduct.</p> <p>لدى المنظمة مدونة سلوك مكتوبة توضح الأخلاق والسلوك المهني.</p>					
60	<p>The organization's senior management disclose the risks if they have any.</p> <p>تفصح الإدارة العليا للمؤسسة عن المخاطر إذا كان هناك أي منها.</p>					

APPENDIX A: NAMES OF THE RESPECTABLE ARBITRATORS

Names of the respectable Arbitrators who have evaluated the questionnaire. I have considered all opinions and notes they made.

Number	Name	University	Academic Rank
1	Dr. Zakria Azam	Zarqa University Amman Jordan	Professor
2	Dr. Rudaina Othman	Al-Zahrawi University College Karbala- Iraq	Professor
3	Dr. Mahmoud Jasem Al Somaidae	Al-Zaytoonah University Amman- Jordan	Professor
4	Dr. Zainudin Bin Awang	Sultan Zainal Abidin Terengganu- Malaysia	Professor
5	Dr. Hussam Al-Shammari	University of Pennsylvania Pennsylvania - USA	Professor

APPENDIX B: SPSS OUTPUT

Gender					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	200	65.8	65.8	65.8
	Female	104	34.2	34.2	100.0
	Total	304	100.0	100.0	

Years of Experience					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	5-10 years	119	39.1	39.1	39.1
	11-15 years	87	28.6	28.6	67.8
	More than 15 years	98	32.2	32.2	100.0
	Total	304	100.0	100.0	

Age					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	36-45 years	250	82.2	82.2	82.2
	More than 46 years	54	17.8	17.8	100.0
	Total	304	100.0	100.0	

Descriptive Statistics				
		N	Mean	Std. Deviation
Q1		304	4.46	.601
Q2		304	4.31	.701
Q3		304	4.18	.732
Q4		304	3.87	.829
Valid N (listwise)		304		

Descriptive Statistics				
		N	Mean	Std. Deviation
Q5		304	4.39	.759
Q6		304	4.23	.832
Q7		304	4.01	.852
Q8		304	4.45	.688
Q9		304	4.00	.819
Valid N (listwise)		304		

Descriptive Statistics				
		N	Mean	Std. Deviation
Q10		304	4.23	.744
Q11		304	4.39	.713
Q12		304	4.27	.836
Q13		304	4.12	.875
Q14		304	4.37	.647
Q15		304	4.10	.722
Valid N (listwise)		304		

Descriptive Statistics			
	N	Mean	Std. Deviation
Q16	304	4.07	.863
Q17	304	3.90	.951
Q18	304	3.63	.967
Q19	304	3.88	.942
Q20	304	3.96	.902
Q21	304	3.77	.929
Valid N (listwise)	304		

Descriptive Statistics			
	N	Mean	Std. Deviation
Q22	304	4.48	.629
Q23	304	3.82	.926
Q24	304	3.98	.726
Q25	304	4.01	.771
Q26	304	4.10	.673
Q27	304	4.20	.733
Valid N (listwise)	304		

Descriptive Statistics			
	N	Mean	Std. Deviation
Q28	304	4.37	.714
Q29	304	4.26	.821
Q30	304	4.36	.842
Q31	304	3.88	.849
Q32	304	4.20	.774
Q33	304	4.40	.653
Valid N (listwise)	304		

Descriptive Statistics			
	N	Mean	Std. Deviation
Q34	304	4.05	.791
Q35	304	4.25	.706
Q36	304	4.14	.758
Q37	304	3.96	.750
Q38	304	4.12	.706
Q39	304	4.07	.830
Valid N (listwise)	304		

Descriptive Statistics			
	N	Mean	Std. Deviation
Q40	304	4.17	.653
Q41	304	4.07	.809
Q42	304	4.22	.672
Q43	304	3.96	.843
Valid N (listwise)	304		

Descriptive Statistics			
	N	Mean	Std. Deviation
Q44	304	4.33	.764
Q45	304	4.38	.782
Q46	304	3.44	1.023
Q47	304	3.97	.796
Q48	304	4.06	.908
Q49	304	4.21	.656
Valid N (listwise)	304		
Descriptive Statistics			
	N	Mean	Std. Deviation
Q50	304	4.42	.762
Q51	304	4.33	.823
Q52	304	4.13	.772
Q53	304	4.05	.833
Q54	304	4.31	.790
Valid N (listwise)	304		
Descriptive Statistics			
	N	Mean	Std. Deviation
Q55	304	3.42	1.078
Q56	304	3.98	.830
Q57	304	4.42	.723
Q58	304	4.16	.760
Q59	304	4.44	.715
Q60	304	3.97	.816
Valid N (listwise)	304		

RELIABILITY

/VARIABLES=Q1 Q2 Q3 Q4

/SCALE('ALL VARIABLES') ALL

/MODEL=ALPHA.

Reliability Statistics	
Cronbach's Alpha	N of Items
.825	4

RELIABILITY

/VARIABLES=Q5 Q6 Q7 Q8 Q9

/SCALE('ALL VARIABLES') ALL

/MODEL=ALPHA.

Reliability Statistics	
Cronbach's Alpha	N of Items
.755	5

RELIABILITY

/VARIABLES=Q10 Q11 Q12 Q13 Q14 Q15

/SCALE('ALL VARIABLES') ALL

/MODEL=ALPHA.

Reliability Statistics	
Cronbach's Alpha	N of Items
.813	6

RELIABILITY

/VARIABLES=Q16 Q17 Q18 Q19 Q20 Q21

/SCALE('ALL VARIABLES') ALL

/MODEL=ALPHA.

Reliability Statistics	
Cronbach's Alpha	N of Items
.900	6

RELIABILITY

/VARIABLES=Q22 Q23 Q24 Q25 Q26 Q27

/SCALE('ALL VARIABLES') ALL

/MODEL=ALPHA.

Reliability Statistics	
Cronbach's Alpha	N of Items
.816	6

RELIABILITY

/VARIABLES=Q28 Q29 Q30 Q31 Q32 Q33

/SCALE('ALL VARIABLES') ALL

/MODEL=ALPHA.

Reliability Statistics	
Cronbach's Alpha	N of Items
.813	6

RELIABILITY

/VARIABLES=Q34 Q35 Q36 Q37 Q38 Q39

/SCALE('ALL VARIABLES') ALL

/MODEL=ALPHA.

Reliability Statistics	
Cronbach's Alpha	N of Items
.817	6

RELIABILITY

/VARIABLES=Q40 Q41 Q42 Q43
 /SCALE('ALL VARIABLES') ALL
 /MODEL=ALPHA.

Reliability Statistics	
Cronbach's Alpha	N of Items
.832	4

RELIABILITY

/VARIABLES=Q44 Q45 Q46 Q47 Q48 Q49
 /SCALE('ALL VARIABLES') ALL
 /MODEL=ALPHA.

Reliability Statistics	
Cronbach's Alpha	N of Items
.768	6

RELIABILITY

/VARIABLES=Q50 Q51 Q52 Q53 Q54
 /SCALE('ALL VARIABLES') ALL
 /MODEL=ALPHA.

Reliability Statistics	
Cronbach's Alpha	N of Items
.873	5

RELIABILITY

/VARIABLES=Q55 Q56 Q57 Q58 Q59 Q60
 /SCALE('ALL VARIABLES') ALL
 /MODEL=ALPHA.

Reliability Statistics	
Cronbach's Alpha	N of Items
.766	6

RELIABILITY

/VARIABLES=Q1 Q2 Q3 Q4 Q5 Q6 Q7 Q8 Q9 Q10 Q11 Q12 Q13 Q14 Q15 Q16
 Q17 Q18 Q19 Q20 Q21 Q22 Q23 Q24
 Q25 Q26 Q27 Q28 Q29 Q30 Q31 Q32 Q33 Q34 Q35 Q36 Q37 Q38 Q39 Q40
 Q41 Q42 Q43 Q44 Q45 Q46 Q47 Q48 Q49
 Q50 Q51 Q52 Q53 Q54 Q55 Q56 Q57 Q58 Q59 Q60
 /SCALE('ALL VARIABLES') ALL
 /MODEL=ALPHA.

Reliability Statistics	
Cronbach's Alpha	N of Items
.945	60

Correlations							
			Q1	Q2	Q3	Q4	Organizational Governance
Spearman's rho	Q1	Correlation Coefficient	1.000	.650*	.564*	.359*	.772**
		Sig. (2-tailed)	.	.000	.000	.000	.000
		N	304	304	304	304	304
	Q2	Correlation Coefficient	.650*	1.000	.706*	.481*	.860**
		Sig. (2-tailed)	.000	.	.000	.000	.000
		N	304	304	304	304	304
	Q3	Correlation Coefficient	.564*	.706*	1.000	.402*	.829**
		Sig. (2-tailed)	.000	.000	.	.000	.000
		N	304	304	304	304	304
	Q4	Correlation Coefficient	.359*	.481*	.402*	1.000	.720**
		Sig. (2-tailed)	.000	.000	.000	.	.000
		N	304	304	304	304	304
	Organizational Governance	Correlation Coefficient	.772*	.860*	.829*	.720*	1.000
		Sig. (2-tailed)	.000	.000	.000	.000	.
		N	304	304	304	304	304

****.** Correlation is significant at the 0.01 level (2-tailed).

Correlations								
			Q5	Q6	Q7	Q8	Q9	Human Rights
Spearman's rho	Q5	Correlation Coefficient	1.000	.422*	.371*	.305*	.284*	.639**
		Sig. (2-tailed)	.	.000	.000	.000	.000	.000
		N	304	304	304	304	304	304
	Q6	Correlation Coefficient	.422*	1.000	.642*	.594*	.505*	.833**
		Sig. (2-tailed)	.000	.	.000	.000	.000	.000
		N	304	304	304	304	304	304
	Q7	Correlation Coefficient	.371*	.642*	1.000	.511*	.436*	.800**
		Sig. (2-tailed)	.000	.000	.	.000	.000	.000
		N	304	304	304	304	304	304
	Q8	Correlation Coefficient	.305*	.594*	.511*	1.000	.494*	.720**
		Sig. (2-tailed)	.000	.000	.000	.	.000	.000
		N	304	304	304	304	304	304
	Q9	Correlation Coefficient	.284*	.505*	.436*	.494*	1.000	.704**
		Sig. (2-tailed)	.000	.000	.000	.000	.	.000
		N	304	304	304	304	304	304
	Human Rights	Correlation Coefficient	.639*	.833*	.800*	.720*	.704*	1.000
		Sig. (2-tailed)	.000	.000	.000	.000	.000	.
		N	304	304	304	304	304	304

**** . Correlation is significant at the 0.01 level (2-tailed).**

Correlations									
			Q10	Q11	Q12	Q13	Q14	Q15	Labour Practices
Spearman's rho	Q10	Correlation Coefficient	1.000	.543*	.364*	.552*	.410*	.479*	.730**
		Sig. (2-tailed)	.	.000	.000	.000	.000	.000	.000
		N	304	304	304	304	304	304	304
	Q11	Correlation Coefficient	.543*	1.000	.472*	.564*	.500*	.411*	.750**
		Sig. (2-tailed)	.000	.	.000	.000	.000	.000	.000
		N	304	304	304	304	304	304	304
	Q12	Correlation Coefficient	.364*	.472*	1.000	.476*	.502*	.372*	.726**
		Sig. (2-tailed)	.000	.000	.	.000	.000	.000	.000
		N	304	304	304	304	304	304	304
	Q13	Correlation Coefficient	.552*	.564*	.476*	1.000	.482*	.451*	.792**
		Sig. (2-tailed)	.000	.000	.000	.	.000	.000	.000
		N	304	304	304	304	304	304	304
	Q14	Correlation Coefficient	.410*	.500*	.502*	.482*	1.000	.567*	.744**
		Sig. (2-tailed)	.000	.000	.000	.000	.	.000	.000

	Q19	Correlation Coefficient	.541**	.725**	.668**	1.000	.584**	.694**	.813**
		Sig. (2-tailed)	.000	.000	.000	.	.000	.000	.000
		N	304	304	304	304	304	304	304
	Q20	Correlation Coefficient	.467**	.621**	.551**	.584**	1.000	.682**	.770**
		Sig. (2-tailed)	.000	.000	.000	.000	.	.000	.000
		N	304	304	304	304	304	304	304
	Q21	Correlation Coefficient	.494**	.666**	.706**	.694**	.682**	1.000	.853**
		Sig. (2-tailed)	.000	.000	.000	.000	.000	.	.000
		N	304	304	304	304	304	304	304
	The Environment	Correlation Coefficient	.691**	.864**	.847**	.813**	.770**	.853**	1.000
		Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.
		N	304	304	304	304	304	304	304
**. Correlation is significant at the 0.01 level (2-tailed).									

Correlations									
			Q22	Q23	Q24	Q25	Q26	Q27	Fair Operating Practices
Spearman's rho	Q22	Correlation Coefficient	1.000	.496**	.492**	.494**	.302**	.440**	.752**
		Sig. (2-tailed)	.	.000	.000	.000	.000	.000	.000
		N	304	304	304	304	304	304	304
	Q23	Correlation Coefficient	.496**	1.000	.505**	.649**	.476**	.237**	.798**

		Coefficient							
		Sig. (2-tailed)	.000	.	.000	.000	.000	.000	.000
		N	304	304	304	304	304	304	304
	Q24	Correlation Coefficient	.492**	.505**	1.000	.465**	.434**	.383**	.728**
		Sig. (2-tailed)	.000	.000	.	.000	.000	.000	.000
		N	304	304	304	304	304	304	304
	Q25	Correlation Coefficient	.494**	.649**	.465**	1.000	.548**	.359**	.784**
		Sig. (2-tailed)	.000	.000	.000	.	.000	.000	.000
		N	304	304	304	304	304	304	304
	Q26	Correlation Coefficient	.302**	.476**	.434**	.548**	1.000	.297**	.658**
		Sig. (2-tailed)	.000	.000	.000	.000	.	.000	.000
		N	304	304	304	304	304	304	304
	Q27	Correlation Coefficient	.440**	.237**	.383**	.359**	.297**	1.000	.571**
		Sig. (2-tailed)	.000	.000	.000	.000	.000	.	.000
		N	304	304	304	304	304	304	304
	Fair Operating Practices	Correlation Coefficient	.752**	.798**	.728**	.784**	.658**	.571**	1.000
		Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.
		N	304	304	304	304	304	304	304
**. Correlation is significant at the 0.01 level (2-tailed).									

	N	304	304	304	304	304	304	304	304
Consumer Issues	Correlation Coefficient	.768**	.735**	.753**	.636**	.745**	.674**	1.000	
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.	
	N	304	304	304	304	304	304	304	304

** . Correlation is significant at the 0.01 level (2-tailed).

Correlations									
			Q34	Q35	Q36	Q37	Q38	Q39	Community Involvement and Development
Spearman's rho	Q34	Correlation Coefficient	1.000	.493**	.251**	.609**	.387**	.250**	.642**
		Sig. (2-tailed)	.	.000	.000	.000	.000	.000	.000
		N	304	304	304	304	304	304	304
	Q35	Correlation Coefficient	.493**	1.000	.495**	.501**	.518**	.442**	.704**
		Sig. (2-tailed)	.000	.	.000	.000	.000	.000	.000
		N	304	304	304	304	304	304	304
	Q36	Correlation Coefficient	.251**	.495**	1.000	.452**	.533**	.534**	.689**
		Sig. (2-tailed)	.000	.000	.	.000	.000	.000	.000
		N	304	304	304	304	304	304	304
	Q37	Correlation Coefficient	.609**	.501**	.452**	1.000	.593**	.414**	.781**

		Sig. (2-tailed)	.000	.000	.000	.	.000	.000	.000
		N	304	304	304	304	304	304	304
	Q38	Correlation Coefficient	.387**	.518**	.533**	.593**	1.000	.657**	.795**
		Sig. (2-tailed)	.000	.000	.000	.000	.	.000	.000
		N	304	304	304	304	304	304	304
	Q39	Correlation Coefficient	.250**	.442**	.534**	.414**	.657**	1.000	.713**
		Sig. (2-tailed)	.000	.000	.000	.000	.000	.	.000
		N	304	304	304	304	304	304	304
	Community Involvement and Development	Correlation Coefficient	.642**	.704**	.689**	.781**	.795**	.713**	1.000
		Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.
		N	304	304	304	304	304	304	304

** . Correlation is significant at the 0.01 level (2-tailed).

Correlations			Q40	Q41	Q42	Q43	Efficiency
Spearman's rho	Q40	Correlation Coefficient	1.000	.675*	.655*	.470*	.786**
		Sig. (2-tailed)	.	.000	.000	.000	.000
		N	304	304	304	304	304
	Q41	Correlation Coefficient	.675*	1.000	.664*	.474*	.838**
		Sig. (2-tailed)	.000	.	.000	.000	.000
		N	304	304	304	304	304

	Q42	Correlation Coefficient	.655*	.664*	1.000	.495*	.822**
		Sig. (2-tailed)	.000	.000	.	.000	.000
		N	304	304	304	304	304
	Q43	Correlation Coefficient	.470*	.474*	.495*	1.000	.753**
		Sig. (2-tailed)	.000	.000	.000	.	.000
		N	304	304	304	304	304
	Efficiency	Correlation Coefficient	.786*	.838*	.822*	.753*	1.000
		Sig. (2-tailed)	.000	.000	.000	.000	.
		N	304	304	304	304	304

** . Correlation is significant at the 0.01 level (2-tailed).

Correlations			Q44	Q45	Q46	Q47	Q48	Q49	Effectiveness
Spearman's rho	Q44	Correlation Coefficient	1.000	.590**	.294**	.452**	.278**	.480**	.658**
		Sig. (2-tailed)	.	.000	.000	.000	.000	.000	.000
		N	304	304	304	304	304	304	304
	Q45	Correlation Coefficient	.590**	1.000	.345**	.419**	.143*	.517**	.672**
		Sig. (2-tailed)	.000	.	.000	.000	.013	.000	.000
		N	304	304	304	304	304	304	304
	Q46	Correlation Coefficient	.294**	.345**	1.000	.571**	.265**	.398**	.702**
		Sig. (2-tailed)	.000	.000	.	.000	.000	.000	.000
		N	304	304	304	304	304	304	304
	Q47	Correlation Coefficient	.452**	.419**	.571**	1.000	.454**	.563**	.769**

		Sig. (2-tailed)	.000	.000	.000	.	.000	.000	.000
		N	304	304	304	304	304	304	304
	Q48	Correlation Coefficient	.278**	.143*	.265**	.454**	1.000	.395**	.612**
		Sig. (2-tailed)	.000	.013	.000	.000	.	.000	.000
		N	304	304	304	304	304	304	304
	Q49	Correlation Coefficient	.480**	.517**	.398**	.563**	.395**	1.000	.729**
		Sig. (2-tailed)	.000	.000	.000	.000	.000	.	.000
		N	304	304	304	304	304	304	304
	Effectiveness	Correlation Coefficient	.658**	.672**	.702**	.769**	.612**	.729**	1.000
		Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.
		N	304	304	304	304	304	304	304
**. Correlation is significant at the 0.01 level (2-tailed).									
*. Correlation is significant at the 0.05 level (2-tailed).									

		Correlations						
			Q50	Q51	Q52	Q53	Q54	Competitiveness
Spearman's rho	Q50	Correlation Coefficient	1.000	.696**	.529**	.469**	.551**	.766**
		Sig. (2-tailed)	.	.000	.000	.000	.000	.000
		N	304	304	304	304	304	304
	Q51	Correlation Coefficient	.696**	1.000	.637**	.598**	.651**	.845**

		Sig. (2-tailed)	.000	.	.000	.000	.000	.000
		N	304	304	304	304	304	304
Q52		Correlation Coefficient	.529**	.637**	1.000	.615**	.580**	.799**
		Sig. (2-tailed)	.000	.000	.	.000	.000	.000
		N	304	304	304	304	304	304
Q53		Correlation Coefficient	.469**	.598**	.615**	1.000	.668**	.830**
		Sig. (2-tailed)	.000	.000	.000	.	.000	.000
		N	304	304	304	304	304	304
Q54		Correlation Coefficient	.551**	.651**	.580**	.668**	1.000	.843**
		Sig. (2-tailed)	.000	.000	.000	.000	.	.000
		N	304	304	304	304	304	304
Competitiveness		Correlation Coefficient	.766**	.845**	.799**	.830**	.843**	1.000
		Sig. (2-tailed)	.000	.000	.000	.000	.000	.
		N	304	304	304	304	304	304
** . Correlation is significant at the 0.01 level (2-tailed).								

Correlations									
			Q55	Q56	Q57	Q58	Q59	Q60	Corporate Governance
Spearman's rho	Q55	Correlation	1.000	.334**	.123*	.121*	.166**	.247**	.525**

		Coefficient							
		Sig. (2-tailed)	.	.000	.032	.035	.004	.000	.000
		N	304	304	304	304	304	304	304
	Q56	Correlation Coefficient	.334**	1.000	.399**	.552**	.465**	.667**	.762**
		Sig. (2-tailed)	.000	.	.000	.000	.000	.000	.000
		N	304	304	304	304	304	304	304
	Q57	Correlation Coefficient	.123*	.399**	1.000	.633**	.683**	.412**	.709**
		Sig. (2-tailed)	.032	.000	.	.000	.000	.000	.000
		N	304	304	304	304	304	304	304
	Q58	Correlation Coefficient	.121*	.552**	.633**	1.000	.500**	.473**	.722**
		Sig. (2-tailed)	.035	.000	.000	.	.000	.000	.000
		N	304	304	304	304	304	304	304
	Q59	Correlation Coefficient	.166**	.465**	.683**	.500**	1.000	.392**	.695**
		Sig. (2-tailed)	.004	.000	.000	.000	.	.000	.000
		N	304	304	304	304	304	304	304
	Q60	Correlation Coefficient	.247**	.667**	.412**	.473**	.392**	1.000	.729**
		Sig. (2-tailed)	.000	.000	.000	.000	.000	.	.000
		N	304	304	304	304	304	304	304
	Corporate Governance	Correlation Coefficient	.525**	.762**	.709**	.722**	.695**	.729**	1.000
		Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.
		N	304	304	304	304	304	304	304

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.870a	.757	.752	.278528526000000	1.860
a. Predictors: (Constant), Community Involvement and Development, The Environment, Human Rights, Organizational Governance, Labor Practices, Consumer Issues, Fair Operating Practices					
b. Dependent Variable: Firms' Performance					

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	71.643	7	10.235	131.928	.000b
	Residual	22.963	296	.078		
	Total	94.606	303			
a. Dependent Variable: Firms' Performance						
b. Predictors: (Constant), Community Involvement and Development, The Environment, Human Rights, Organizational Governance, Labor Practices, Consumer Issues, Fair Operating Practices						

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.237	.149		1.594	.112		
	Organizational Governance	.132	.041	.138	3.180	.002	.438	2.284
	Human Rights	-.010	.043	-.010	-.240	.811	.436	2.296
	Labor Practices	.032	.046	.031	.684	.495	.401	2.493
	The Environment	.223	.030	.316	7.547	.000	.468	2.137
	Fair Operating	.177	.050	.171	3.525	.000	.347	2.880

g Practices								
Consumer Issues	.189	.045	.194	4.172	.000	.379	2.636	
Community Involvement and Development	.211	.044	.207	4.823	.000	.446	2.241	
a. Dependent Variable: Firms' Performance								

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.747a	.558	.556	.372227832000000
2	.833b	.693	.691	.310598966000000
3	.855c	.731	.728	.291370025000000
4	.865d	.748	.745	.282133289000000
5	.870e	.757	.753	.277811365000000
a. Predictors: (Constant), The Environment				
b. Predictors: (Constant), The Environment, Community Involvement and Development				
c. Predictors: (Constant), The Environment, Community Involvement and Development, Consumer Issues				
d. Predictors: (Constant), The Environment, Community Involvement and Development, Consumer Issues, Fair Operating Practices				
e. Predictors: (Constant), The Environment, Community Involvement and Development, Consumer Issues, Fair Operating Practices, Organizational Governance				

Variables Entered/Removed ^a			
Model	Variables Entered	Variables Removed	Method
1	Organizational Governance ^b	.	Enter
a. Dependent Variable: Firms' Performance			
b. All requested variables entered.			

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.694a	.482	.480	.402858571000000
a. Predictors: (Constant), Organizational Governance				

ANOVA ^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	45.593	1	45.593	280.927	.000b
	Residual	49.013	302	.162		
	Total	94.606	303			
a. Dependent Variable: Firms' Performance						
b. Predictors: (Constant), Organizational Governance						
Coefficientsa						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.343	.168		7.970	.000
	Organizational Governance	.665	.040	.694	16.761	.000
a. Dependent Variable: Firms' Performance						

Variables Entered/Removeda			
Model	Variables Entered	Variables Removed	Method
1	Human Rightsb	.	Enter
a. Dependent Variable: Firms' Performance			
b. All requested variables entered.			

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.540 ^a	.292	.289	.471034684000000
a. Predictors: (Constant), Human Rights				

ANOVAa						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	27.600	1	27.600	124.396	.000b
	Residual	67.006	302	.222		
	Total	94.606	303			
a. Dependent Variable: Firms' Performance						
b. Predictors: (Constant), Human Rights						

Coefficientsa						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.879	.205		9.185	.000
	Human Rights	.536	.048	.540	11.153	.000
a. Dependent Variable: Firms' Performance						

Variables Entered/Removed ^a				
Model	Variables Entered	Variables Removed	Method	
1	Labor Practices ^b	.	Enter	
a. Dependent Variable: Firms' Performance				
b. All requested variables entered.				
Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.625 ^a	.390	.388	.437012653000000
a. Predictors: (Constant), Labor Practices				

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.426	.197		7.249	.000
	Labor Practices	.639	.046	.625	13.906	.000
a. Dependent Variable: Firms' Performance						

Variables Entered/Removed ^a				
Model	Variables Entered	Variables Removed	Method	
1	The Environment ^b	.	Enter	
a. Dependent Variable: Firms' Performance				
b. All requested variables entered.				

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.747 ^a	.558	.556	.372227832000000
a. Predictors: (Constant), The Environment				

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	52.763	1	52.763	380.813	.000 ^b
	Residual	41.843	302	.139		
	Total	94.606	303			
a. Dependent Variable: Firms' Performance						
b. Predictors: (Constant), The Environment						

Coefficients ^a						
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Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.097	.107		19.635	.000
	The Environment	.528	.027	.747	19.514	.000
a. Dependent Variable: Firms' Performance						
Variables Entered/Removed^a						
Model	Variables Entered	Variables Removed		Method		
1	Fair Operating Practices ^b	.		Enter		
a. Dependent Variable: Firms' Performance						
b. All requested variables entered.						

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.737 ^a	.543	.542	.378241968000000
a. Predictors: (Constant), Fair Operating Practices				

ANOVA ^a						
Model		Sum Squares	of df	Mean Square	F	Sig.
1	Regression	51.400	1	51.400	359.272	.000 ^b
	Residual	43.206	302	.143		
	Total	94.606	303			
a. Dependent Variable: Firms' Performance						
b. Predictors: (Constant), Fair Operating Practices						

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.016	.166		6.113	.000
	Fair Operating Practices	.762	.040	.737	18.954	.000
a. Dependent Variable: Firms' Performance						

Variables Entered/Removed ^a				
Model	Variables Entered	Variables Removed		Method
1	Fair Operating Practices ^b	.		Enter
a. Dependent Variable: Firms' Performance				
b. All requested variables entered.				

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.737 ^a	.543	.542	.378241968000000

a. Predictors: (Constant), Fair Operating Practices

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.016	.166		6.113	.000
	Fair Operating Practices	.762	.040	.737	18.954	.000

a. Dependent Variable: Firms' Performance

Variables Entered/Removed ^a			
Model	Variables Entered	Variables Removed	Method
1	Consumer Issues ^b	.	Enter

a. Dependent Variable: Firms' Performance
b. All requested variables entered.

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.742 ^a	.550	.549	.375443936000000

a. Predictors: (Constant), Consumer Issues

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.073	.161		6.659	.000
	Consumer Issues	.722	.038	.742	19.214	.000

a. Dependent Variable: Firms' Performance

Variables Entered/Removed ^a			
Model	Variables Entered	Variables Removed	Method
1	Community Involvement and Development ^b	.	Enter

a. Dependent Variable: Firms' Performance
b. All requested variables entered.

Model Summary				
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Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.687 ^a	.472	.470	.406779358000000
a. Predictors: (Constant), Community Involvement and Development				

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.265	.177		7.163	.000
	Community Involvement and Development	.702	.043	.687	16.424	.000
a. Dependent Variable: Firms' Performance						

Variables Entered/Removed ^a			
Model	Variables Entered	Variables Removed	Method
1	Corporate Governance ^b	.	Enter
a. Dependent Variable: Firms' Performance			
b. All requested variables entered.			

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.637 ^a	.406	.404	.431271794000000
a. Predictors: (Constant), Corporate Governance				

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.569	.181		8.693	.000
	Corporate Governance	.632	.044	.637	14.375	.000
a. Dependent Variable: Firms' Performance						

Variables Entered/Removed ^a			
Model	Variables Entered	Variables Removed	Method
1	Corporate Governance ^b	.	Enter
a. Dependent Variable: Firms' Performance			
b. All requested variables entered.			

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.637 ^a	.406	.404	.431271794000000
a. Predictors: (Constant), Corporate Governance				

Coefficients^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.569	.181		8.693	.000
	Corporate Governance	.632	.044	.637	14.375	.000
a. Dependent Variable: Firms' Performance						

Variables Entered/Removed^a			
Model	Variables Entered	Variables Removed	Method
1	ISO 26000 Core Subjects ^b	.	Enter
a. Dependent Variable: Corporate Governance			
b. All requested variables entered.			

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.682 ^a	.466	.464	.412606341000000
a. Predictors: (Constant), ISO 26000 Core Subjects				

Coefficients^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.729	.207		3.519	.001
	ISO 26000 Core Subjects	.806	.050	.682	16.219	.000
a. Dependent Variable: Corporate Governance						

Total Variance Explained						
Factor	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	22.592	37.654	37.654	21.992	36.653	36.653
2	3.751	6.251	43.905			
3	2.726	4.543	48.448			
4	2.467	4.112	52.561			
5	1.926	3.210	55.771			
6	1.838	3.064	58.835			

7	1.721	2.868	61.703			
8	1.544	2.574	64.277			
9	1.486	2.476	66.753			
10	1.301	2.169	68.922			
11	1.220	2.033	70.955			
12	1.123	1.872	72.827			
13	1.056	1.760	74.587			
14	.992	1.654	76.240			
15	.863	1.438	77.679			
16	.832	1.386	79.065			
17	.809	1.349	80.413			
18	.771	1.286	81.699			
19	.676	1.127	82.826			
20	.656	1.093	83.918			
21	.609	1.015	84.933			
22	.571	.952	85.885			
23	.544	.906	86.791			
24	.519	.866	87.657			
25	.510	.849	88.506			
26	.482	.804	89.310			
27	.464	.773	90.083			
28	.435	.725	90.808			
29	.396	.659	91.468			
30	.364	.607	92.075			
31	.328	.547	92.622			
32	.321	.535	93.157			
33	.297	.496	93.653			
34	.289	.481	94.134			
35	.281	.468	94.603			
36	.272	.453	95.055			
37	.254	.423	95.478			
38	.233	.388	95.866			
39	.215	.359	96.225			
40	.210	.350	96.575			
41	.194	.323	96.898			
42	.184	.307	97.205			
43	.162	.271	97.475			
44	.156	.260	97.736			
45	.143	.238	97.973			
46	.140	.233	98.206			
47	.133	.222	98.428			
48	.127	.211	98.640			
49	.119	.198	98.838			
50	.106	.176	99.014			
51	.096	.161	99.174			
52	.089	.148	99.323			
53	.073	.122	99.444			
54	.069	.115	99.559			

55	.062	.103	99.662			
56	.055	.091	99.753			
57	.046	.077	99.830			
58	.038	.063	99.893			
59	.033	.056	99.949			
60	.031	.051	100.000			
Extraction Method: Principal Axis Factoring.						

APPENDIX C: REQUEST FOR PERMISSION TO COLLECT DATA.



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FACULTY OF MARITIME STUDIES

Our Reference: UMT/FMS/D/1-8

Date : February 3, 2021

To Whom It May Concern

Dear Sir/Madam,

REQUEST FOR PERMISSION TO COLLECT DATA AND CONDUCT A RESEARCH IN FULFILLMENT OF THE REQUIREMENT FOR THE PhD PROGRAMME IN UNIVERSITI MALAYSIA TERENGGANU (UMT), MALAYSIA

The above matter is referred.

2. With all due respect, we would like to inform, this student is in her PhD programme in Faculty of Maritime Studies (FMS), Universiti Malaysia Terengganu, Malaysia. Kindly refer to the details below:

Name : Aysheh Hassan Abd Al Muhsen Abu Ayyash
Student Id. Number : P3950
Faculty : Faculty of Maritime Studies, Universiti Malaysia Terengganu
Supervisor : Ts. Dr. Mohammad Saiful Izwaan Bin Saadon
Research Title : The Impact of Implementing Social Responsibility from the perspective of ISO 26000 Standard on Firm's Performance: The Mediating Role of Corporate Governance in The Jordanian Telecommunication Industry

3. Therefore, we request your permission to allow the student to obtain data and information at your place. The information is required for the use of student's research and it will be handled confidentially and privately.

Your kind assistance rendered to her highly appreciated.

Thank you.

Sincerely,

ASSOC. PROF. Ts. DR. MOHAMAD ROSNI OTHMAN, FCILT

Dean

Faculty of Maritime Studies (FMS)

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- c.c
- 1) Deputy Dean (Academic), FMS
 - 2) Student Supervisor, FMS
 - 3) Registrar Assistant, FMS
 - 4) File



Terokaan Seluas Lautan, Demi Kelestarian Sejagat
 Ocean of Discoveries for Global Sustainability



BIODATA OF AUTHOR

Aysheh Abu Ayyash, born in Amman, Jordan, was granted the master's degree in business administration in 2018, and the bachelor degree in 2008.

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