

The Role of Social Responsibility (According to the ISO26000 Guidance) in Enhancing Reputation Organizational

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Abstract

This research aims to diagnose the nature of the relationship and influence between social responsibility and the principles of the ISO26000 guidance document (accountability, transparency, ethical behavior, respect for relevant stakeholders, respect for the rule of law, respect for international behavior standards, and respect for human rights) and organizational reputation based on its dimensions (leadership, financial performance, service quality, and organizational innovation) in the Anbar governorate's management, using a descriptive-analytical approach. The research sample consisted of 108 employees working in the management, selected using a purposeful sampling method based on Krejcie & Morgan's table. The questionnaire was used as the main tool for collecting data on research variables. The data was analyzed using SPSS version 23 and various statistical methods such as mean, standard deviation, variation coefficient, Pearson's correlation coefficient, multiple regression analysis, f-test, t-test, determination coefficient (R^2), and beta coefficient. The research results showed a positive and meaningful relationship between social responsibility according to the ISO26000 guidance document and its principles and organizational reputation based on its dimensions. The main recommendations include the importance of paying attention to social responsibility in organizational management and the need for organizations to implement the principles of the ISO26000 guidance document to improve their reputation.

keywords: Social Responsibility, ISO26000 Guidance, Organizational Reputation, Anbar Municipalities Directorate.

First: Introduction

In the traditional thinking of organization management, organizations were established with the sole goal of increasing productivity in order to produce goods and services and to achieve a greater return for stakeholders, believing that achieving this return would then achieve community goals. Thus, organizations focused on their operations and achieving their goals through the use of resources in any way possible, which led to intentional or unintentional neglect. As a result, organizations did not interact with the community in a healthy way, causing many actions that led to mistakes and had a direct impact on the natural, social and economic environment, causing a great loss of resources and capacities. The environment now faces a serious challenge due to the disregard of these actions, as organizations play a significant role in causing this problem, as they are closely linked to the environment. As a result, many organizations' reputations are tarnished. Organizations are increasingly aware of their reputation and are striving in various ways to build and maintain it, as it is considered a critical

competitive weapon of utmost importance and one of the valuable intangible assets that brings significant tangible benefits, working towards sustainability.

Secondly: Research problem

The societies have gone through numerous challenges and problems in recent years, affecting everyone. To tackle these challenges, many countries have taken on the responsibility of finding suitable solutions, one of which is the concept of social responsibility and the ISO26000 guidance standard. This has led to a greater focus on the role of organizations in reflecting social, environmental and economic priorities in their operations, to bring about real reforms and balance between organizations and society.

On the other hand, organizations are keen on building their reputation in the community with the aim of achieving social responsibility and gaining the trust of stakeholders and achieving their goals. This has led to scientific and applied research into the knowledge gap required to determine and understand the mechanisms of building reputation, its importance and the factors that influence it, and how it can be created in the minds of stakeholders. From this starting point, the main research problem can be defined as the following question: How does social responsibility through the ISO26000 guidance standard contribute to enhancing organizational reputation and encouraging the organization to comply with social responsibility based on this guidance standard? Based on this, we can raise several sub-questions that embody this problem.

What is the nature and principles of social responsibility according to the ISO26000 guidance standard? What is the nature of the impact of social responsibility according to the ISO26000 guidance standard on organizational reputation?

Thirdly: Importance of research

The importance of research is due to its addressing of a contemporary topic with its variables represented by (Social Responsibility based on ISO26000 Guidance and Reputation Organizational), as the significance of the first variable is revealed by its social, economic and environmental impacts. Additionally, the importance of the second variable is because it is a crucial part of building organizations. The research came in an attempt to comprehend these topics with great impact on the success of organizations.

Fourthly: Research hypothesis

There is a significant impactful relationship between social responsibility based on ISO26000 Guidance and its principles (Accountability, Transparency, Ethical Behavior, Respect for Stakeholders Interest, Respect for the rule of law, Respect for international standards of conduct and respect for human rights) on organizational reputation.

The theoretical framework

First: Social responsibility according to the ISO26000 guidance

The definitions of social responsibility and the ISO26000 guidance have multiplied, as this is one of the subjects that attracts the attention of management, and this has led many researchers to provide many definitions, and their scientific backgrounds and ideological orientations differed. Therefore, we will present a set of concepts, as in Table 1:

Table number (1) *Some definitions of the guidance ISO26000*

(Castka and Balazarova, 2007: 276)	The concept that allows organizations to make profits while also being socially and environmentally responsible in order to achieve sustainability and stakeholders' satisfaction.
(George and Jones, 2012)	The organization's obligations towards individuals or groups directly impacted by its activities
(Asanza and et al., 2017:58)	The first global specification in social responsibility is used as an optional guidance manual and is not intended to be compulsory or binding, it does not have an accredited certificate like some standardized specifications
(Chaloemvivatkit and Jaikengkit, 2020: 333)	It is a standard that defines definitions, behavioral practices, methods, and ways of incorporating social and environmental considerations into organizational activities with the involvement of stakeholders.

The importance of social responsibility according to the guidance manual

Since organizations operate in a wide environment that interacts with communities, this manual is of great importance to deal with those interactions. After the publication of the guidance manual, organizations started questioning the importance of the manual, and to describe this importance, the Danish Minister of Business and Economic Affairs (Mr. Brian Mikkelsen) stated that the manual is "a landmark in the history of international cooperation" (Ward, 2011: 666). It is necessary to note that by understanding the principles contained in the guidance manual and integrating them with its objectives and general strategies, the manual can achieve the following importance for the organization (Castka and Balazarova, 2012: 276) (Zinenko and et. al., 2015: 515) (Licandro, et. al., 2019: 18):

- 1 It helps organizations fulfill their social responsibilities and integrate them into their operations.
- 2 Prepares the conditions that help organizations transition to the principle of sustainable development.
- 3 - Provides guidance and education on social responsibility for all types of organizations.

The guiding principles ISO26000

The guiding principles of the ISO26000 social responsibility Guidance aim to enhance social responsibility practices by organizations, this Guidance, whether complex or simple from the organization's point of view, remains a helpful guide for organizations looking to successfully adopt social responsibility practices by incorporating it into their general operations and strategies. The ISO26000 Guidance focuses on a set of fundamental principles that can cover social responsibility fields.

principles is accountability

This principle means that organizations must respond to accountability for their impact on the environment and society. They must agree to monitoring and review and respond to accountability, and take full responsibility directly so that accountability has positive effects on the organization and society. The organization should be asked the following regarding this matter (ISO26000 Guidance, 2010: 10):

- The results of its decisions and activities on society, environment, economy, and especially unintended consequences.

- The measures taken to prevent repetition of negative unintended consequences.

Transparency principle

It is a comprehensive plan and framework for managing the foundations of business practices and includes all organizational practices (Guidance, 2010: 10), and it is defined (Macmillan, 2002: 153) as "the honest way of doing things without hiding, obscuring the meaning, or altering reality in order to present things in a better light." Transparency in organizations is considered one of the components and foundations of good management when the management provides all stakeholders with information about decisions, regulations, procedures and presents it in a clear and easily understandable language, and when the information of the organization is available, understandable and accessible directly by those concerned. This enhances the value and reputation of the organization (Moratis, 2018: 3).

Ethical behavior principle

Ethical behavior of individuals within organizations includes practices of social responsibility and represents these behaviors as the foundation for developing new concepts and principles of management ethics, which evolves over time to become a comprehensive system for the work of organizations. The organization should effectively promote ethical behavior through the following steps (Guidance, 2010: 11-12) and (Nunes, 2017: 43):

- Establishing and defining the core values and principles of the organization.
- Determining the expected ethical behavior standards for its organizational structure, employees, suppliers and contractors, which are in line with the Guidance and other specifications.

Respect for Stakeholder Interests Principle

This principle means that the organization should respect all the interests of relevant stakeholders and take into consideration their response. The organization should clearly and explicitly explain the concept of social responsibility to its customers and involve management in reinforcing the principles of responsibility among all employees in the organization, conducting discussions and meetings to find solutions to conflicts based on the principles of respect for stakeholders' interests (Khalil, 2018: 86).

Respect for the Sovereignty of the Law Principle

This means that the organization should respect all written and declared local and international laws and regulations, and comply with established procedures. The idea is that no individual or organization is above the law, even the government must also obey the law (Ward, 2011: 687).

Respect for International Standards of Conduct Principle

This principle means that the organization should respect executive regulations, laws, legislation, announcements, treaties, and guidance. The organization should take these things into account when conducting its practices and putting its plans and policies into action (Hahn, 2013: 7) and (Stewart, 2010: 4), and the organization should take into consideration the following guidance (Guidance, 2010: 13)

- In situations where the minimum protection of society and the environment is not available, organizations should strive to comply with international standards of behavior.
- In countries where domestic law is significantly inconsistent with international standards of behavior, organizations should make their best effort to respect these standards.

Principle of respecting human rights

This principle means that the organization should respect human rights and recognize the importance of these rights and their universality, and the organization should do the following (Guidance manual, 2010: 13-14) (Nunes, 2017: 43):

- Respect and promote the rights specified in the international human rights treaty.
- Organizations should accept that these rights are global and general and are an integral part of the rights applied in all countries and cultures.
- Comply with the principle of respecting international standards of behavior in the event that national law does not provide sufficient protection for human rights.

Secondly: Organizational Reputation

Reputation Organizational represents all the outstanding efforts, actions, and achievements that organizations strive to achieve their goals, such as customer satisfaction and community well-being. There is a certain level of difficulty and ambiguity in defining and measuring this concept due to its intangible and non-material nature. Therefore, its placement within a clear and definite framework is not correct (Del-Castillo-Feito, et.al, 2019: 88) and (Soysal, 2022: 4). Based on these indicators, the researcher presents a set of definitions that explain the concept of organizational reputation from the perspectives of several researchers, as shown in Table 2, as follows:

Table number 2: *Some definitions of Organizational reputation*

(Meynhardt, et. al., 2019)	Reputation Organizational represents the recognition of the organization's past actions, as well as its future prospects, that describe the organization's attraction to its key constituents compared to other competitors.
(Elmurngi and Gherbi, 2020: 34)	The process of collecting and evaluating perceptions about organizational behavior.
(Parker, et. al., 2022: 1)	A set of organizational indicators that reflect the performance of the organization's actions to satisfy stakeholders

Importance of Reputational Regulation

In general, the importance of reputation is increasing for many benefits, which can be explained in table number 3, according to the perspectives of many researchers:

Table (3) *Importance of Reputational Regulation according to Researchers' Perspectives*

(Bae, 2015: 18)	Reputation provides a unique standard through which the public views the organization
(Soysal, 2022: 8)	It is the most important factor and based on it, organizations are classified.
(Hasnawi and Ghali, 2019: 14)	It is considered a foundation in creating the value of the organization and retaining customers in the long term, as well as building a good relationship and achieving growth and sustainable competitive advantage.
(Anastasopoulos & Whitford, 2018 :1)	It helps maintain significant support for the organization and its various activities, and also deals with potential dissatisfied competitors or enemies seeking to tarnish the organization's image by providing protection.

Dimensions of Reputation Organizational

Reputation Organizational is considered a multi-dimensional variable (Zimon and Salehi, 2022: 4) and therefore it is an important and distinctive issue in academic literature. Researchers have attempted to identify these dimensions and it can be said that most researchers and writers have not agreed on specific and accurate dimensions or main elements of organizational reputation (Alyasari, 2021: 53). The label of "dimensions" was adopted in the current study based on the repetition of this labeling by many sources, expressing the sub-variables and tangible aspects of the organizational reputation. These dimensions include: leadership, financial performance, service quality, and organizational innovation.

Service Quality

(Aboud and Dhyaa AlDain, 2017: 229) defined it as the proper performance of things from the first time and providing organizations with services that are distinguished by quality and compliance with specifications and satisfying customer satisfaction.

Innovation Organizational

Despite the frequency of the term "innovation" in recent contracts, the meaning of the term has multiplied and its definitions have varied due to its connection to many concepts, including invention, talent, and innovation. Therefore, it was not easy to agree on a single concept (Rhaw, 2017: 115). Organizational Innovation (Torrance, 1993: 46) is defined as a process of sensing problems, awareness of weaknesses and vulnerabilities, lack of harmony and deficiency in information, researching solutions and predicting them, and communicating or transferring the results to others. Innovation Organizational has great importance, highlighted by the focus on human resources, as creative individuals are the foundation of the survival of organizations (Giget, 1998: XVIII).

Financial performance

It is defined (Susan and Tabitha, 2016: 487) as "a reflection of how an organization uses its financial resources and uses it in a way that makes it capable of achieving its goals." While (Bala, 2017: 2) defines it as the organization's ability to carry out its financial activities to achieve its short or long-term goals in accordance with many financial criteria, and (Lynch, 2000: 374) defines it as a clear and definite measure of the success of organizations. Financial performance is of great importance for organizations as it allows them (Adongo and Ambrose, 2013: 39):

- To know to what extent the organization can continue its operations correctly?
- To what extent is the organization capable of achieving its goals?
- Measuring financial performance correctly helps to determine the necessary improvements for the development of organizational activities.

Leadership

It is defined (Hughes, 1993) in the simplest way as "the ability to influence others to achieve goals," while (Victor, et. al., 2007: 18) defines it as the process of motivating people to work together cooperatively to achieve great things, and (Silva, 2016: 8) defines it as an interactive influence process that occurs in a specific organizational context when some individuals accept someone as a leader for them to achieve shared goals. Despite the many definitions, it is noted that there is a common factor among most of the definitions related to leadership and that is the ability to influence others (Daniëls, et. al., 2019: 2).

The operational framework

1-Description and analysis of results related to Social Responsibility based on the ISO26000 Guidance.

Table 4 shows that information about the principles of the ISO26000 Guidance was provided and that the results indicated agreement among the respondents about these principles, with the importance of the variable reaching 78.7%. Then, based on the arithmetic means, it can be seen that (the principle of ethical behavior) is the most important as it reached the highest arithmetic mean of (4.16), indicating an agreement on ethical behaviors and this was confirmed by both the standard deviation (0.74) and the variance coefficient (17.88%). This makes ethical behaviors an important and main aspect of the organization's practices and focuses on the performance of employees in an ethical manner within defined ethical rules and regulations in the research sample. Finally, (the principle of respecting human rights) reached an arithmetic mean value of (3.73) and a standard deviation of (0.98), as indicated by the data, a variance coefficient of (26.35%) and this result can be interpreted as the research sample organization needing to consider human rights more and preserving their rights by providing support and consideration for employees, ensuring they receive all their rights.

Table 4: *Relative Importance of ISO26000 Guidance Principle Sub-Principles*

Principals	Mean	SD	CV%
Social Responsibility according to ISO26000 Guidance Standard	3.93	0.85	21.54%
Ethical Behavior Principle	4.16	0.74	17.88%
Respect for International Standards of Conduct Principle	3.90	0.77	19.77%
Respect for Stakeholders Principle	3.91	0.83	21.26%
Transparency Principle	3.94	0.85	21.49%
Respect for the Rule of Law Principle	3.98	0.87	21.80%
Accountability Principle	3.94	0.9	22.89%
Respect for Human Rights Principle	3.73	0.98	26.35%

2-Description and analysis of Reputation Organizational results :

Regarding information on the overall variable, it can be explained in table 5, which shows that the mean value reached (3.90) and is a high mean compared to the standard mean and with a standard deviation of (0.905) and coefficient of variation (23.16%) and the relative importance of the variable (78.03%). This indicates the presence of regulatory reputation factors represented (by the four dimensions) in the research sample organization, and the quality of service reached a mean value of (3.90), which is a high mean and this emphasizes the importance of quality of service and it was ranked first, while organizational innovation reached a mean value of (3.86), which is also a high mean, emphasizing the importance of organizational innovation in establishing reputation Organizational.

Table 5: *Relative Importance of Reputation Organizational Sub-Dimensions*

Dimensions	Mean	S.D.	CV%
Reputation Organizational	3.90	0.96	25%
Service Quality	3.93	0.86	22%
Leadership	3.95	0.90	23%
Financial Performance	3.86	0.89	23%
Organizational Innovation	3.86	0.96	25%

3 -Testing the main Hypothesis :

The table number (6) can be used to see the test of the second main hypothesis in the research, which states (there is a positive relationship with statistical significance between Social Responsibility according to ISO26000 guidance and its principles on Reputation Organizational with its dimensions). The multiple regression was used to show the relationship between the explanatory variable and its principles, with the responded variable and its dimensions, as shown in the table number (6) below:

Table (6) Results of testing the impact of social responsibility according to ISO26000 guide and its principles on organizational reputation

Decisionon	F-P-value, R ²	P. value	t	B	Bath
Acceptance of the hypothesis.	F=33.833 P-value=0.000 R ² =0.703	0.128	1.670	0.164	Accountability>> Reputation Organizational
		0.576	0.561-	0.054-	Transparency>> Reputation Organizational
		0.015	2.473	0.229	Ethical Behavior>> Reputation Organizational
		0.584	0.549	0.055	Respect for Stakeholder Interests>> Reputation Organizational
		0.590	0.541	0.048	Respect for the Rule of Law>> Reputation Organizational
		0.097	1.678	0.138	Respect for International Standards of Conduct>> Reputation Organizational
		0.000	5.602	0.423	Respect for Human Rights>> Reputation Organizational
Number of Explanatory Variables= 7	Number of Attitude Variables=2	Value Table t =1.980	Value Table f =3.92		

The table above explains the calculated value of (f), which reached 33.833, which is greater than its theoretical value (3.92). This indicates the existence of an impact relationship for social responsibility according to the guidance manual ISO26000 in its dimensions. This leads to acceptance of the second main hypothesis and these results fully support it. As for (R²), Its value reached 0.703, which indicates that social responsibility according to the guidance manual explains 70% of the changes in reputation organizational. Regarding the multiple regression model, the (P-value) reached 0.000, which is less than 0.05, which supports the validity of the multiple regression model, thus supporting the acceptance of the main hypothesis.

The values of (β) for the principles of the guidance manual are (0.163, -0.053, 0.229, 0.054, 0.047, 0.138, 0.423), which confirms that a change in one unit of the principle of "accountability" leads to a change in the reputation organizational by 16.3%, while a change in one unit of the principle of "transparency" leads to a change in the reputation organizational by 5.3% in the opposite direction, and a change in one unit of the principle of "ethical behavior" leads to a change in the reputation organizational by 22.9%, and a change in one unit of the principle of "respecting the interests of stakeholders" leads to a change in the reputation

organizational by 5.4%, and a change in one unit of the principle of "respect for the rule of law" leads to a change in the reputation organizational by 4.7%, and a change in one unit of the principle of "respect for human rights" leads to a change in the reputation organizational by 13.8% and finally a change in one unit of the principle of "respect for the environment" leads to a change in the reputation organizational by 42.3%, As for the values (t) of the ISO2600 Guidance, they reached (1.670, -0.561, 2.473, 0.549, 0.541, 1.678, 5.602) consecutively and they are greater than the theoretical values (1.980), which confirms the impact of the ISO2600 Guidance on reputation organizational. The moral (P-value) of the ISO2600 Guidance also reached (0.128, 0.576, 0.015, 0.584, 0.590, 0.097, 0.000), which shows that the principles (moral) that affect the reputation organizational are (respect for human rights and ethical behavior), as their moral value is less than (0.05), indicating the prominent role played by employees in the Anbar Municipalities Directorate in practicing ethical behaviors and respecting human rights in order to achieve a good reputation organizational. As for the rest of the principles, they did not have a moral impact as their moral value is greater than (0.05), which may indicate that these principles were not effective in their impact on the reputation organizational in the research sample, leading to a decrease in their value.

Results

- 1- The statistical analysis results confirmed the validity of the assumptions made in the research methodology.
- 2- The results confirmed that there is a moral impact of social responsibility according to the ISO2600 Guidance, which are interpreted as principles, (respect for human rights and ethical behavior), while the other principles did not have a moral impact on reputation.

Recommendations

Encourage the concerned organization to pay more attention to the principle of accountability, transparency, respect for the interests of relevant parties, respect for the rule of law, and respect for international behavior standards. This can be done by encouraging employees of the organization to work within the framework of accountability and transparency, and to comply with the principles of the rule of law and international behavior standards, in order to ensure the organization's continued operation and achieve its goals.

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