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## Corporate Social Responsibility: A New Perspective

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### **Abstract**

*This study aims to assess Corporate Social Responsibility (CSR) performance among several telecom companies operating in Jordan. To achieve the study objective, the researchers developed a questionnaire consisting of (35) items, distributed among seven dimensions. The study population consisted of all management positions in three major mobile operators in Jordan totaling around (700) managers; while the sample size was (242) respondents being selected randomly representing (34%) of the population. The most important result of the study is as follows: CSR performance assessment scored high (3.95) on Five-point Scale, while the main recommendation of the study is the following: To enhance CSR initiatives in Jordan telecom industry so as to promote the company's image and encourage ethical behavior standards at work and encourage intellectual property rights and institutional ethical behavior.*

**Key Words:** *Corporate Social Responsibility, Mobile Operators, Telecom Industry, Jordan.*

### **1- Introduction**

Nowadays, we are witnessing the strengthening of a set of pressures which constrain the company – at least in terms of image and symbol – and converge to make organizations adopt socially responsible behavior. These transformations in the business world could add a strategic nature to the management of societal dimensions.

Companies have seen pressures emerge and multiply aimed at making them aware of new societal issues. These pressures vary in form and nature; they refer to different categories of actors including: (Carrera, 2022).

- Anti-globalization movements, which, by focusing on the serious excesses of some large multinational firms are contributing to greater awareness of the issues linked to social responsibility.
- Some of the large NGOs which have evolved their strategy to move from purely critical activism to solicitation and direct mobilization of companies around societal problems.
- Consumers, who are made aware by NGOs and recurring media debates and are increasingly concerned about conditions of manufacturing of products.
- Investors, who tend to express themselves more frequently than before in general assemblies and to demand accountability on the societal dimensions of management. To these shareholders “classic” investors are now added to the so-called “socially responsible”, which aim to promote even more actively the adoption by the companies they own of behavior of social responsibility and sustainable development strategies. This latest trend clearly illustrates the renewal and the evolution of societal issues in contemporary business.

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- Since the mid-1990s, we have also observed an evolution in the discourse of companies, which tend to adopt the theme of sustainable development more systematically and to display their societal performance. The social responsibility niche has not no longer left indifferent a set of actors who have specialized to develop an “ethics offer”.
- These latest transformations lead to awareness by companies of the character “strategic” of social responsibility.

Managers as well have realized the importance of showing social sense in the work of the organization, or what is known as corporate social responsibility, and ensure that management decisions and actions meet the interests of workers, the community, the environment, and society in general (Latapí , Jóhannsdóttir, & Davídsdó, 2019).

At the organizational level, CSR initiatives help achieve a number of benefits such as: to enhance company image, improve staffing effectiveness, enrich employee morale, support retention of employees, and develop valuable partnerships. While CSR at the external level may help raise the welfare and living standards of citizens, and provide solutions to future generations problems, and help conserve the natural resources (ISO, 2003).

As a result, this study aims to assess CSR performance in the telecom industry in Jordan.

## **2- Problem Statement**

The problem of the study lies in varying views towards the nature of CSR concept and its objectives among its advocates and its critics because of their different views on the main purpose of business organizations and their role in society. The problem also arises from evaluating the organization's CSR work because of the exposure of those actions to criticism from public opinion, and the increasing role of the media in exposing institutions and their behavior that is harmful to society or ignoring its interests, as well as the dominant concern of climate change and perhaps the biggest driver of growth in the industry of social responsibility of organizations.

The problem also exists because of the multiplicity of terms that refer to or revolve around the concept, making it difficult for academics and researchers to distinguish between them, such as institutional response, institutional citizenship, institutional responsibility, institutional accountability, and institutional sustainability.

CSR is seen as a voluntary integration by companies of social and environmental concerns into their activities and their relationships with their stakeholders. Also, the main function of a company is to create value, by producing goods and services demanded by society, thus generating profits for its owners and shareholders, while contributing to the well-being of society, in particular through a continuous process of job creation. However, new forms of social pressure and commercialization gradually induce a change in values and business prospects. (Qawasmeh F. , 2020).

The problem of the study can be summarized by answering the following key question:

### **2-1 Key Question: What is the Level of CSR Practice in the Selected Mobile Operators in Jordan?**

More specifically, a number of sub-questions may arise from the key question as follows:

- How can we evaluate CSR performance in the telecom industry in Jordan?

- What is CSR and what areas does it cover?
- What are the justifications for applying CSR in Jordan telecom companies?

**2-2 Proposed Model:** Figure (1) below depicts the proposed model of the study comprising the Seven CSR core dimensions.



**Figure 1:** CSR Dimensions.

**Source:** Prepared by the researchers with reference to the studies of (Al-Qaryouti, Al-Khawaldeh, Qutaishat, Al-Hunaiti, & Al-Maatah, 2014) and the study of (Ferrante, Gandolfi, & Meneguzzo, 2010).

### 3- Objectives

This paper proposes to confront theoretical and professional perspectives on corporate social responsibility (CSR), which is the subject of renewed interest by both academics and practitioners. More specifically, the study aims to achieve a number of objectives:

- Highlighting and clarifying the theoretical framework related to CSR and its components.
- Evaluating CSR performance in the telecom industry in Jordan from the perspective of the global compact.
- Ensuring the applicability of the international standard for social responsibility "ISO 26000" in Jordanian telecommunications sector.
- Stating the difficulties facing mobile operating companies in applying social responsibility.
- Ensure the suitability, validity and reliability of the study tool in measuring the areas of CSR according to the international standard specification for social responsibility "ISO 26000" in Jordanian telecommunications companies.
- Coming up with appropriate recommendations based on the results of the study.

### 4- Theoretical Background

The concept of corporate social responsibility (CSR) as outlined by the International Organization for Standardization (ISO) is a balanced approach the organization sees in addressing economic, social and environmental issues in a way that contributes to the benefit of individuals, communities and the general community (ISO, 2004). Other scholars have assigned the definition of CSR to the opinion of others who evaluate the social responsibility of the organization, such as workers and other stakeholders. While (Aßländer, 2011) believes

that the concept has been used on more than one form, as several terms have become difficult to distinguish between them such as: Corporate Responsiveness, Corporate Citizenship, Corporate Responsibility, Corporate Accountability, and Corporate Sustainability.

The European Commission defines CSR as the concept whereby organizations work to integrate environmental and social issues into their activities, operations, and their voluntary interaction with all stakeholders (Abla"nder, 2011).

CSR is viewed as a self-regulating business model that encourages companies to be socially accountable to their selves, their stakeholders, and to the public (Latapí , Jóhannsdóttir, & Davídsdó, 2019).

Among the principles of this International Standard on Social Responsibility approved by ISO are the following: Commitment to regulations, laws, official agreements and international covenants, voluntary orientation, legal compliance, the inclusiveness of all stakeholders, accountability, transparency, ethical behavior, respect for diversity, and a tool of sustainable development, in addition to adapting to climate change and protecting the natural environment (ISO, 2004).

Porter and Kramer (2006) confirm that corporate social responsibility can be a source of opportunities, creativity, and competitive advantage if it is framed and dealt with as one of the core functions in the organization's work.

According to (Yakovleva & Natalia , 2020) adoption of CSR in corporate strategies can produce a number of organizational benefits such as adaptation to volatile business environments, enhanced institutional governance, stronger support of business networks, development of strategic partnerships and alliances, and trust building with several stakeholders such as suppliers, trade associations, distributors, local communities, government agencies, and nongovernmental organizations (NGOs).

It can be said that CSR is the moral way in which institutions and individuals should behave towards society at the social, cultural, economic and environmental levels, or it is the self-volunteering of institutions to contribute to creating a better society and environment (Carroll, 1991), (Al-Harahsheh, 2023)

Several tools can be applied to evaluate CSR practices and performance at the organizational or national levels. Among such tools can be management tools, governmental agencies, the stakeholder's organizations by inducing CSR into corporate strategy, CSR inclusion in company financial reporting, and labeling of ISO 26000. The following definitions relate to the Corporate Social Responsibility concept (Hazzi & Maldaon, 2023; Qawasmeh & Qawasmeh, 2020):

- CSR refers to the role of business within society as well as society's expectations in relation to company.
- CSR assumes that companies voluntarily undertake obligations that go beyond the framework of existing legislation.
- CSR implies attention focused on the social consequences of activities in the field of affairs, whether positive or negative.
- CSR refers to regular corporate activities and not to its philanthropic actions (many are those who wonder if philanthropy can be qualified as CSR).
- CSR is evaluated on its capacity to effectively contribute to the achievement of social, environmental and economic goals.

#### 4-1 Social Responsibility Roles

In order for the organization to demonstrate its social sense, it must perform a range of roles as summarized by (Thompson, Strickland, & Gamble, 2011):

- Make efforts to implement an ethical strategy and monitor ethical principles in business administration.
- Providing charitable contributions, financial and in-kind donations and initiatives to serve the local community, providing support for important organizational issues and extending a helping hand to disadvantaged groups in society.
- Working to protect and improve the environment, especially reducing the negative effects of the organization's activities.
- Work to create a work environment that contributes to improving the quality of work life and making the organization the best place to work in. (Qawasmeh F. M., 2018).
- Work to build a diverse workforce in terms of gender, race, nationality and experience.
- Improve awareness regarding CSR not only among companies but other stakeholders (both internal and external) as well (O'Riordan, Zmuda, & Heinemann, 2015).

Others believe that, in light of the rapid developments of businesses at the global level, the emergence of the term sustainable development, the growth of conflicts between business and social advocates, and the widespread adoption of information technology capable of disseminating information related to the societal impacts of business, that the social responsibility of business must go beyond the borders of the home country to achieve social and environmental interests of stakeholders across the globe, including the developing countries (Lindgreen, 2011; Wu & Jin, 2022).

#### 4-2 Types of Social Responsibility

Corporate social responsibility (CSR) is based on the idea that a company should play a positive role in the community and take into account the environmental and social impact of its decisions. CSR is closely linked to sustainable development – the creation of economic, social and environmental value – and environmental, social and governance (ESG) practices. CSR emphasizes non-financial factors that businesses, large and small, should consider in their decision-making.

In recent years, we have seen the notion of corporate social responsibility gradually give way to the concept of social mission. Many companies have begun to replace their community investment strategy and “desirable” practices with a holistic approach that considers all elements of their social mission.

CSR can include a wide range of approaches and initiatives, from sustainable practices to community involvement. Customers increasingly expect responsible behavior from companies.

According to (Pearce & Robinson, 2009), CSR comes in four types:

- **Economic Commitment:** such as providing services and products at reasonable prices, providing jobs, and a tax obligation for government agencies.
- **Legal Commitment:** This is represented by the organization's commitment to laws and legislations that regulate organizational activities.
- **Ethical Commitment:** represented by the organization's opinion of the right behavior.
- **Discretionary Social Responsibility:** This is the responsibility that the organization exercises voluntarily, such as the function of public relations, citizenship and institutional responsibility.

Abla"nder (2011) adds that the institutional contribution towards society comes in three types that must be distinguished in order for the organization to choose the style that suits it, namely:

- **Substitution**, where the organization provides its services to allow a choice between the offer from the government and the offers from the private sector.
- **Supplementation**, whereby the services provided by the government are maximized through private sector contributions, such as support for scientific research in public universities by private sector companies.
- **Compensation**, where business organizations support and sponsor environmental and social policies after governments disavow their contributions in this field.

#### 4-3 Dimensions of (ISO 26000)

ISO 26000 is based on seven core topics of social responsibility as core issues as follows (ISO, 2004; Abla"nder, 2011): Organizational Governance, Human Rights, Employee Issues, Environment Awareness, Fair Business Practices, Consumer Issues, and Community Involvement & Social Development. This standard aims to tackle all types of organizations (private and public), regardless of their activity, size, market, or location.

#### 4-4 CSR Goals

The International Standard on Social Responsibility is distinguished by its ability to bring positive improvements to the bodies or organizations that implement it, and, as many studies such as: (Schwartz & Tilling, 2011; ISO, 2003) indicate, the most important goals that this standard seeks to achieve are listed below:

- Assist the organization to develop, implement, sustain and improve frameworks related to social responsibility.
- Supporting organizations in showing their social responsibility by responding and contributing all stakeholders, including workers, to improve their level of confidence and satisfaction.
- Helping organizations direct social responsibility efforts while respecting cultural, societal, environmental, legislative, and economic development conditions.
- Providing a practical guide to activate social responsibility.
- Promote the concept of transparency and organizational justice.
- Encouraging the application of best practices in social responsibility at the global level.
- Enrich the government's authority to direct CSR activities among organizations.
- Spreading the concept of social responsibility among countries and organizations.
- Applying ISO 26000 so that organizations and individuals can get its benefits.
- Upgrading social responsibility and constantly reassessing the work of the organization and its role in society.
- Raise the level of trust and satisfaction between the organization and its customers and the rest of the stakeholders.
- CSR strategies can help organizations make a positive impact on their environment and stakeholders who may include customers, employees, investors, regulators, local communities, and others (Farrington, Curran, Gori, & O'Gorman, 2017).

#### 5- Previous Studies

Wang and Bian (2022) examined the relationship between (CSR) and environmental performance, after utilizing data from 415 SMEs in China. The study found that CSR has a

direct and significant impact on environmental performance, and is positively correlated to environmental strategy and environmental outcomes, both of which happen to improve environmental performance.

Lee and Kim (2017) as well examined the role of organizational culture in its four dimensions: (Clan Culture), (Adhocracy Culture), (Market Culture), and (Hierarchy Culture) in translating institutional social responsibility into institutional performance. The sample size was about (4269) workers in about (164) establishments operating in the industrial and financial services sectors in Korea. The study showed that organizational culture plays an important role in improving the relationship between corporate social responsibility and organizational performance. A positive relationship was found between CSR and institutional performance. The study recommended conducting future studies among public and private sector institutions taking into account the national culture and other dimensions of organizational and professional culture.

Another study carried out by (Al-Qaryouti, Al-Khawaldeh, Qutaishat, Al-Hunaiti, & Al-Maatah, 2014) aimed to figure out the impact of social responsibility in its various dimensions (caring for workers, focusing on customers, solving social problems, caring for the environment, honest competition, and contributing to development plans) on achieving the competitive advantage in Zain Cellular Communications. This study used the descriptive analytical approach as a primary method in collecting data and information necessary to complete it. As for the type of study sample, it was a simple random sample formed from the category of managers and employees at all administrative levels. Among the most prominent results of the study are the following:

- A positive role for social responsibility in achieving the competitive advantage in Zain Cellular Communications.
- There is a statistically significant effect for each of (focusing on the customer, caring for solving social problems, caring for workers, caring for the environment, honest competition, and contributing to supporting development plans) in achieving the competitive advantage in the researched company.

The study recommended the necessity of preparing training programs for employees to introduce them to the strategy of social responsibility, its importance and its role in achieving excellence.

Meanwhile, (Al-Qawasmeh & Darkel, 2012) assessed the practices of CSR in its seven areas (corporate governance, human rights, work practices, the environment, fair operating practices, consumer issues, community participation and development) in Jordanian universities and to ensure that the international standard for social responsibility can be applied "ISO 26000" in Jordanian higher education institutions. The study population consisted of Jordanian universities, both public and private, which totaled about (26) universities, while the study questionnaire was distributed to a random sample of about (600) respondents in four universities in the north region of the Kingdom: Yarmouk University, Jadara University, Jordan Science and Technology University, and Irbed National University. The results of the study showed that the level of Jordanian universities' practice of corporate social responsibility in its seven fields was moderate (3.33). The most important results of the study were as follows:

- There is a positive statistical correlation among the seven areas of social responsibility (corporate governance, human rights, work practices, environment, fair employment practices, consumer issues, community participation and development).

- There were no statistically significant differences of gender, job category, type of university, and age towards assessing the reality of social responsibility in Jordanian universities.

The study came out with a number of recommendations, the most prominent of which are:

- Creating new legal entities (administrative units) or renaming some existing units that are tasked with asserting explicit institutional commitment to social responsibility.
- Progressive application of the ISO 26000 in Jordanian universities.
- Holding training sessions to publicize ISO 26000 for members of the teaching and administrative staff in Jordanian universities, especially those working in administrative units concerned with social responsibility tasks.

At the international level, (Tziner, Oren, Bar, & Kadosh, 2011) tested the relationship between CSR concept on the one hand and employee satisfaction and organizational justice on the other hand. The study questionnaire was distributed to a sample of 110 workers in two institutions, one working in the insurance sector, and the other working in the field of importing electrical appliances. Social responsibility was measured using a measure consisting of 42 items that measure the four dimensions of social responsibility: social responsibility towards society and the environment, towards employees, towards customers, and finally towards government. The results indicated that there is a positive correlation between social responsibility on the one hand and job satisfaction and organizational justice on the other hand.

A two stage study by (Hansen, Dunford, Boss, Boss, & Angermeier, 2011) aimed to examine the effect of organizational confidence as a mediating factor on the relationship between CSR and intention to leave work from the workers' point of view. The questionnaire was distributed to a group of workers in an American organization working in health care by e-mail, and the number of questionnaires valid for analysis reached (1116). The results of the first stage showed that the relationship between perceived CSR and intention to leave work was negative. That is, the more the social responsibility index improves, the more the employee is related to his work in the organization. The second phase of the study aimed to examine the relationship between the behavior of organizational citizenship and corporate social responsibility. The questionnaire was distributed to another group of workers in another health care organization in America. The second sample size was (2422) elements. The results showed that the relationship between organizational citizenship behavior and the behavior of social responsibility was positive. It is mentioned that the dimensions of social responsibility that were included in this study consisted of four dimensions: communication with the local community and making donations, diversity such as representation of women and minorities and family welfare programs, workers issues and workplace environment, and the natural environment.

Lastly, Ferrante, Gandolfi, and Meneguzzo,(2010) analyzed the various methods adopted by Italy and Switzerland in their preparations for the implementation of ISO 26000 by focusing on government policy in both countries. The study adopted personal interviews and refer to the official documents of the federal governments of the two countries. The study revealed a difference in the orientation of the two cases towards the application ISO 26000, as Italy adopted the CSR Strategies, while Switzerland adopted Sustainable Development Strategies. Among its results also is that the decision to go towards implementing the international standard in both countries was made in a central manner with few negotiations with the parties of interest.

Rowley and Berman (2000) present a model of contingency factors likely to explain the links between CSR and economic performance. Based on stakeholder theory, their model explains



the link between CSR and economic performance as the product of an interaction between the firm and its stakeholders. It gives a determining place to sectoral factors, to the structure of the network of stakeholders surrounding the company as well as the political games that the stakeholders will deploy to define at every moment the rules of the societal game conditioning the nature of the impact of CSR. The authors conclude by affirming the eminently contingent nature of CSR whose definition would be constantly subject to change under the influence of interactions between actors. Their analysis focus very exclusively on factors external to the company, but they open an interesting theoretical avenue and remain compatible with analyzes more explicitly recognizing the role that the firm can play, in interaction with its stakeholders, to build a satisfactory level of societal performance. These models lay the foundations of an approach to CSR as social construction, capable of accounting in an “endogenous” way of the way in which CSR is constructed in a given context through the games of interactions between stakeholders. Such an approach can be usefully supplemented by a more cognitive analysis of CSR.

## **6- Methodology**

To achieve the objectives of the study in thought and practice, the researcher resorted to the analytical descriptive approach, which focuses on an accurate and detailed description of a specific phenomenon or topic in a qualitative, quantitative or numerical form, with the aim of evaluating a specific situation or monitoring a phenomenon and understanding its content.

### **6-1 Population**

The study population consisted of all management positions in the three major mobile operators in Jordan (Orange, Zain, and Umniah) which is approximately (700) male and female managers.

### **6-2 Sample**

The researcher made a comprehensive enumeration of all managers in the three major mobile operators (Orange, Zain, and Umniah) in Jordan, according to Krejcie and Morgan (1970) to extract samples, so that the number of the study sample was (248) managers. After distributing the study questionnaire to the sample, (242) questionnaires were retrieved, with a recovery rate of about (97%). So, the number of valid questionnaires for analysis was (242).

### **6-3 Variables**

CSR variable is measured by Thirty Five items (1-35) and the relating CSR seven dimensions are measured by the following items:

- Corporate governance measured by items (1-5).
- Human rights measured by items (6-10).
- Work practices measured by items (11-15).
- The Environment Awareness measured by items (16-20).
- Fair Employment practices measured by items (21-25).
- Consumer issues measured by items (26-30).
- Community participation and development measured by items (31-35).

## 6-4 Consistency of the Study Tool

To ensure the consistency of the study tool, the consistency of the application was verified by distributing the questionnaire to a survey sample consisting of (20) managers from outside the study sample twice, with a time difference of two weeks. The correlation coefficient was extracted between their answers to the fields of study in the two times, as it was found that all correlation coefficients between the two applications were statistically significant values, and this indicates the consistency of the application of the study.

**Table 1:** Cronbach Alpha Test Results.

Variables	Number of Items	Cronbach alpha
Corporate governance	5	0.71
Human rights	5	0.75
Work practices	5	0.74
Environment Awareness	5	0.70
Fair Employment practices	5	0.79
Consumer issues	5	0.82
Community participation and development	5	0.72
Overall CSR	35	0.84

**Source:** The Table Prepared by the Researcher Based on the Results of SPSS Statistical Analysis.

The stability of the study tool was evaluated as shown in Table (1) using the Cronbach alpha test. As shown in the above table, the overall CSR coefficient was (0.84), and such results are acceptable values for this type of study (Zikmund, 2000).

## 7- Results and Discussion

**Table 2:** Distribution of respondents according to personal and organizational characteristics (sample size = 242)

Variable	Class	Number	(%)	Variable	Class	Number	(%)
Gender	Male	148	61.1	Position	Director	16	6.6
	Female	94	38.8		Manager	34	14.04
	Total	242	%100		Section Chief	66	27.27
Age	30 yrs and less	68	26.9	Supervisor	126	52.90	
	30-40 yrs	74	30.57	Total	242	%100	
	40-50 yrs	40	16.52	5 yrs and less	72	29.75	
	50 yrs and above	60	24.8	5-10 yrs	34	14.04	
	Total	242	%100	10-15 yrs	42	17.35	
Education	High School	45	18.6	15 yrs and above	94	38.84	
	Diploma	85	35.12	Total	242	%100	
	Bachelor	80	33.05				
	Higher Education	32	13.22				
	Total	242	%100				

As data shown in Table (2) above and depicted in figures (1 to 5) below, we can summarize the following key results:

- Males represented (61.1%) of the study sample.
- The age group (30-less than 40 years) represented (30.57%) of the study sample.
- The educational qualification (diploma) constituted (35.12%) of the study sample.
- The position (supervisor) represented (52.9%) of the study sample.
- The job experience (15 years and over) was the highest among the rest of the experiences, at a rate of (38.84 %).

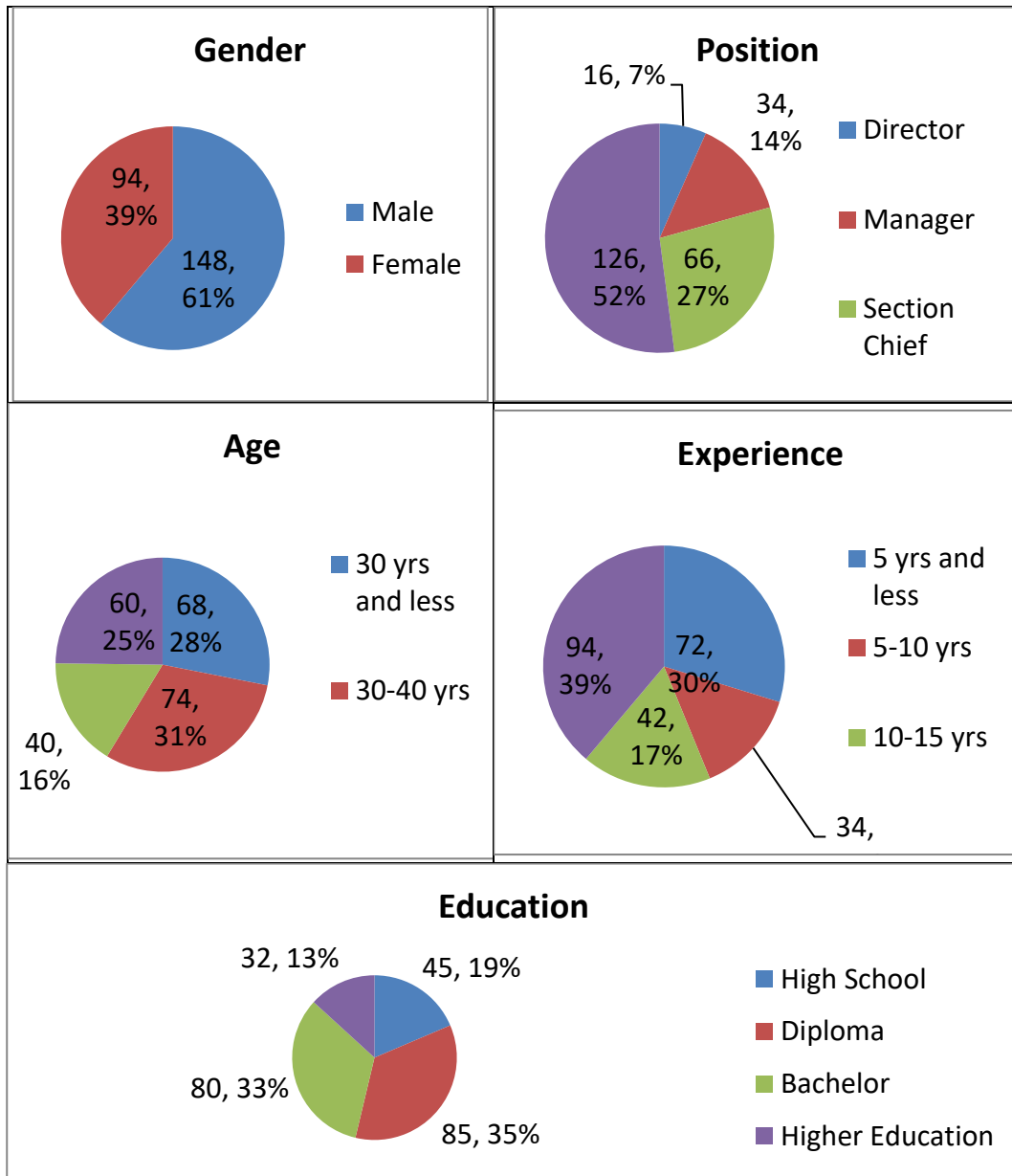


Figure 2: Demographics.

**Key Question:** What is the level of CSR practice in the selected mobile operators in Jordan?

In order to answer this question regarding CSR performance with its seven dimensions (corporate governance, human rights, work practices, environment awareness, fair operating practices, consumer issues, and community participation and development), it was measured to suit the requirements of the study, and the data that was collected was analyzed.

As shown in Table No. (3) the arithmetic means of CSR dimensions ranged between (3.54-4.30), with a total arithmetic mean of (3.95) on the five-point Likert scale, which indicates high results of CSR practices in the mobile operating companies. "Environment Awareness" ranked first with a high arithmetic mean of (4.30), which is higher than the general arithmetic mean of (3.95), while "fair operating practices" ranked last with a mean of (3.54).

**Table 3:** Means and Standard Deviations of CSR Seven Dimensions.

No.	Rank	Dimension	Mean	SD	Degree
1	4	Corporate governance	05.4	0.52	High
2	5	Human rights	3.87	0.58	High
3	2	Work practices	4.14	0.50	High
4	1	Environment Awareness	4.30	0.45	High
5	7	Fair Employment practices	3.54	0.74	High
6	6	Consumer issues	3.66	0.71	High
7	3	Community participation and development	4.12	0.51	High
Overall CSR			3.95	0.62	High

Then, the researcher extracted the means and standard deviations of the study sample's responses to the paragraphs of each dimension of CSR separately, as follows:

### The First Dimension: Corporate Governance

Table No. (4) presents the means of the respondents' answers to the paragraphs of "corporate governance" which ranged between (3.68-4.35). Paragraph (5) "Our company is keen in its decisions to respect the interests of all stakeholders" ranked first with a high mean (4.35), while paragraph (2) "Our company practices are based on the principle of employee participation" ranked last with an average of (3.68). While the mean for the domain of corporate governance as a whole was high (4.05) and standard deviation of (0.52).

**Table 4:** Means and Standard Deviations of Corporate Governance Dimension.

No.	Rank	Item	Mean	SD	Degree
1	4	My company is keen to hold periodic meetings with employees.	3.85	0.55	High
2	5	The practices of my company are based on the principle of employee participation.	3.68	0.62	High
3	3	My company respects the rule of law in its decision-making and implementation process.	4.15	0.43	High
4	2	Institutional decisions are characterized by clarity, transparency and accountability.	4.25	0.40	High
5	1	My company is keen in its decisions to respect the interests of all stakeholders.	4.35	0.36	High
Corporate Governance			4.05	0.52	High

## The Second Dimension: Human Rights

It appears from Table No. (5) that the means of the respondents' answers to the paragraphs of the "human rights" level ranged between (3.70-4.10). Paragraph (4) "My company systems respect human rights as a fundamental matter for the rule of law" ranked first with a high mean (4.10), while paragraph (3) "My company systems contribute to the consolidation of concepts of social justice and fairness" ranked last with an average of (3.70). While the mean of the field of human rights as a whole was high (3.07) and standard deviation (0.58).

**Table 5:** Means and Standard Deviations of Human Rights Dimension.

No.	Rank	Item	Mean	SD	Degree
1	4	My company systems support the economic, social and cultural rights of citizens (the right to work, the right to food, the right to health, the right to education, the right to community security...etc.	3.77	0.75	High
2	3	My company systems support the civil and political rights of citizens (the right to life and liberty, equality before the law, freedom of expression, etc.	3.85	0.64	High
3	5	My company systems contribute to the consolidation of concepts of social justice and fairness.	3.70	0.79	High
4	1	My company regulations respect human rights as fundamental to the rule of law.	4.10	0.58	High
5	2	My company is interested in unions and trade unions for employees.	3.96	0.66	High
Overall Human Rights			3.87	0.58	High

## The Third Dimension: Work Practices

It appears from Table No. (6) that the means of the respondents' answers to the paragraphs of the level of "work practices" ranged between (3.81-4.46). Paragraph (4) "My company provides health insurance service effectively" ranked first with a high mean (4.46), while paragraph (2) "My company contributes to providing training and consulting services to local community institutions" ranked last with a high mean of (3.81). While the mean of the field of work practices as a whole was high (4.14) and standard deviation (0.50).

**Table 6:** Means and Standard Deviations of Work Practices Dimension.

No.	Rank	Item	Mean	SD	Degree
1	3	My company works to continuously create jobs for the local community.	4.15	0.42	High
2	5	My company contributes to providing training and consulting services to local community institutions.	3.81	0.68	High
3	2	My company is keen to improve the standard of living for workers by adopting a fair wage policy.	4.19	0.55	High
4	4	My company's practices promote social justice, stability and job security.	4.10	0.51	High
5	1	My company provides health insurance service effectively.	4.46	0.43	High
Overall work practices			4.14	0.50	High

### The Fourth Dimension: Environment Awareness

It appears from Table No. (7) that the means of the respondents' answers to the items of the "environment awareness" level ranged between (4.20-4.46). Paragraph (4) "My company provides the preventive methodology for environmental risks" occupied the first rank with a high mean (4.46), while paragraph (2) "My company works to avoid, reduce and evaluate environmental risks and impacts resulting from its various activities" occupied the last rank with a mean of (4.20). While the mean of the environment domain as a whole was high (4.30) and standard deviation (0.45).

**Table 7:** Means and Standard Deviations of the Environment Awareness Dimension.

No.	Rank	Item	Mean	SD	Degree
1	2	My company respects its environmental responsibilities along with compliance with the law and rules.	4.32	0.42	High
2	5	My company works to avoid, reduce and evaluate environmental risks and impacts resulting from its various activities.	4.20	0.50	High
3	3	My company seeks to develop and implement awareness activities and procedures to deal with emergencies that harm the environment.	4.30	0.44	High
4	1	My company provides the preventive methodology for environmental risks.	4.46	0.35	High
5	4	My company takes into account all environmental requirements in transportation services.	4.25	0.46	High
Overall Environment Awareness Dimension			4.30	0.45	High

### The Fifth Dimension: Fair Employment Practices

It appears from Table No. (8) that means of the respondents' answers to "fair operating practices" paragraphs ranged between (3.25-3.80). Paragraph (5) "My company provides support for various community development projects" ranked first with a high mean (3.80), while paragraph (3) "My company has ethical behavior and rules of fair competition" ranked last with a mean (3.25), While the mean for the field of fair operating practices as a whole was (3.54) and a standard deviation of (0.74).

**Table 8:** Means and Standard Deviations of the Fair Employment Practices Dimension.

No.	Rank	Item	Mean	SD	Degree
1	3	My company works to promote and encourage standards of ethical behavior at work.	3.52	0.66	Moderate
2	4	My company believes in intellectual property rights and adherence to ethical standards.	3.40	0.72	Moderate
3	5	My company has ethical behavior and fair competition rules.	3.25	0.78	Moderate
4	2	My company is keen to educate students and staff about the Code of Conduct and its proper application.	3.75	0.62	Moderate
5	1	My company provides support for various community development projects.	3.80	0.55	Moderate
Overall Fair Employment Practices			3.54	0.74	Moderate

### The Sixth Dimension: Consumer Issues

Table No. (9) shows the means of the respondents' answers to “consumer issues” items ranged between (3.25-4.02). Paragraph (5) “My company seeks to reduce the risks arising from the use of products and services” ranked first with a high arithmetic average (4.02), while paragraph (1) “My company believes in fair marketing practices for services provided to the public” ranked last with an arithmetic average (3.25). While the mean for the consumer issues field as a whole was (3.66) and a standard deviation of (0.71).

**Table 9:** Means and Standard Deviations of the Consumer Issues Dimension.

No.	Rank	Item	Mean	SD	Degree
1	5	My company believes in fair marketing practices for services provided to the public.	3.25	0.79	Moderate
2	4	My company strives for sustainable consumption and dispute resolution.	3.54	0.72	Moderate
3	2	My company works to protect the information and privacy of employees and students.	3.85	0.65	Moderate
4	1	My company seeks to reduce the risks arising from the use of products and services.	4.02	0.54	Moderate
5	3	My company applies standards of clarity, credibility and transparency in its advertising and promotion of its services.	3.66	0.68	Moderate
Overall Consumer Issues			3.66	0.71	Moderate

### The Seventh Dimension: Community Participation and Development

It appears from Table No. (10) that the means of the respondents' answers to the paragraphs on the level of “community participation and development” ranged between (3.75-4.52). Paragraph (5) “My company has a budget for social responsibility” occupied the first rank with a high mean (4.52), while paragraph (2) “My company respects the history and characteristics of the community with which it interacts” ranked last with a high average as well ( 3.75). While the mean for the field of community participation and development as a whole was high (4.12) and standard deviation (0.51).

**Table 10:** Means and Standard Deviations of Community Participation and Development Dimension.

No.	Rank	Item	Mean	SD	Degree
1	4	My company takes into account the rights of students and community members when making decisions.	3.90	0.55	High
2	5	My company respects the history and characteristics of the community with which it interacts.	3.75	0.62	High
3	2	My company participates with the community in all its development issues, activities, and national and religious holidays.	4.36	0.38	High
4	3	My company works to develop programs to develop the skills and capabilities of members of the local community.	4.10	0.42	High
5	1	My company has a budget for social responsibility.	4.52	0.30	High
Overall Community Participation and Development			4.12	0.51	High

## **8- Summary of Results**

- The level of CSR performance in the mobile operating companies was high, with an arithmetic mean of (3.95).
- The level of corporate governance in the mobile operating companies was high, with an arithmetic mean of (4.05).
- The level of human rights in the mobile operating companies was high, with an arithmetic mean of (3.87).
- The level of work practices in the mobile operating companies was high, with an arithmetic mean of (4.14).
- The level of environment awareness in the mobile operating companies was high, with an arithmetic mean of (4.30).
- The level of fair operating practices in the mobile operating companies was average, with an arithmetic mean of (3.54)
- The level of consumer issues in the mobile operating companies was average, with an arithmetic mean of (3.66).
- The level of community participation and development in the mobile operating companies was high, with an arithmetic mean of (4.12).

## **9- Conclusion**

This contribution shows that the contemporary rediscovery of concept of CSR is accompanied by multiple theoretical and managerial debates. A consensus is still to find out the definition and meaning to give to this concept. Furthermore, both on a theoretical and managerial level, questions remain raised concerning the implementation of societal strategies, the measurement of CSR and the financial gains it can provide. In this context convergence of the problems encountered by theorists and by actors in the field, our analysis leads us to identify two ways of additional research likely to contribute to the advancement work and results obtained in the academic field. He seems in fact that an approach to analyzing CSR as a social and cognitive construction can bring significant results regarding the understanding of the construct and freeing researchers from risks of social and ideological “disconnection” of the construct, of superposition of managerial and empirical ambiguities of its measurement and self-validation of beliefs about its impact. By making explicit the latent contradictions in CSR and providing the means to explain them, it would undoubtedly offer practitioners an image less flattering but certainly fairer to the issues inherent in societal dimensions of management.

## **10- Recommendations**

In light of the findings of the study, the author recommends the following:

- Promoting CSR in the business environment requires a complete set of intrinsic values which are shared by all stakeholders.
- Strengthening CSR initiatives adopted by the mobile companies due to its importance in improving the image of the organization.
- Work on promoting and encouraging standards of ethical behavior at work, paying attention to intellectual property rights, and adhering to institutional ethical standards.



- Work to reduce the risks arising from the use of products and services.
- Applying the standards of clarity, credibility and transparency in the advertisements of the mobile operating companies and their promotion of telecom services.
- Continue to achieve better levels of organizational performance by providing development opportunities for all employees, openness and acceptance of change.

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