

Applying the International Organization Standardization (ISO 26000: 2010) for Social Responsibility in the National Insurance Company: An Applied Research

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Abstract

This research aims to evaluate the social responsibility according to the International Organization of Standardizations (ISO26000:2010) to determine the level of application and documentation of the ISO in the National Insurance Company. Data were collected from officials in the National Insurance Company using a checklist consisting of 64 items distributed on corporate governance, human rights, labour practices, environment, fair operating practices, consumer issues, community involvement, and development. Statistical methods such as frequencies, percentages, mean scores; Pareto chart and cause-effect were also used to analyse the data. Data and reports were used to interpret the reasons for the study sample's failure to apply social responsibility. Results showed that the actual level of application and documentation of the ISO was 54%, which means that the gap rate reached 46%.

Keywords: *Application of ISO26000:2010, assessment of social responsibility, social responsibility.*

Introduction

Recently, there has been a significant increase in discussing the concept of social responsibility. Companies adopt this concept through two main approaches. The first is related to the economic role that the company plays in focusing on achieving its goals, including profitability and a distinguished market position. The second approach is the social role, a complementary role of the economic role, which is the company's interest in social issues as an integral part of the society in which it operates. Both approaches lead companies to accept their roles on social responsibility.

Therefore, companies have to necessarily adopt effective systems to improve the efficiency of their social responsibility practices by relying on international requirements and specifications. The International Organization has developed Standardization called (ISO 26000:2010).

ISO provides guidance and clarifications on social responsibility, supports responsible business practices, improves their social performance. Thus, the idea of the research is to identify the extent of applying social responsibility according to the requirements of the standardization (ISO 26000:2010). Neglecting social responsibility has caused many problems related to economic and social corruption. Therefore, adopting community and

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environmental programs has become necessary to ensure the continuity of the company's work, improve its economic performance, and maintain its image in the environment where it operates.

This research problem is centered in the absence of the application of social responsibility in the National Insurance Company, as it is one of the companies that provide many services to customers, and which suffers from a clear weakness due to the lack of application of social responsibility.

The research relied on a checklist for ISO 26000:2010 dimensions. They consist of corporate governance, human rights, labour practices, environment, fair operating practices, consumer issues, community involvement, and development to measure the gap size and identify strengths and weaknesses for each requirement of the specification. Data were analyzed using the seven-point scale for checklists using statistical methods such as repetition, percentages, weighted mean, and gap analysis. Gap analysis tools such as Pareto chart and cause-effect were also used.

Literature review

International Organization for Standardization, (ISO26000:2010)

There are various definitions of the ISO 26000, provided by many researchers. However, most researchers agree on the basic principles of the standard. It is the leading organization in the world that produces voluntary symbols and standards. It also defines a set of principles that must be considered for a company to be socially responsible by referring to this standard (Chakroun et al., 2020).

According to (Boucharab and Ghiad ,2020 : 2), ISO 26000 is a voluntary guidance standard launched by the International Organization for Standardization (ISO) on November 1, 2010, to provide guidance on social responsibility. It is not a management system standard and is not intended for use in certification, contractual, or regulatory purposes. As noted by(Al-Naimi and Ali 2021: 43), ISO 26000 is a standard specification that provides guidelines on social responsibility for organizations. It is applicable to all organizations, whether in the public or private sectors, and in developed, developing, or transitional countries. The standard aims to assist organizations in operating in a socially responsible manner that meets the expectations of society.

The importance of ISO 26000:2010

The importance of working according to the ISO 26000:2010 can be seen in the following points:

1. Building a strategy for corporate social responsibility.
2. Adapting the strategy workable in all legal, cultural, and political environments.
3. Managing social and environmental issues.
4. Involving employees, communities, and business partners in the company's strategy.
5. Building trust and credibility with all the society members.
6. Working according to this standard helps to add sustainable value to the organization and enable it to perform its tasks better (Al-Khafaji & Al-Tamimi, 2016: 43).

Dimensions of the standard (ISO 26000: 2010)

a. General: To determine the scope of its social responsibility, identify relevant issues and set its priorities, the company should address the following pivotal issues. (ISO 26000:2010:26)

B. Corporate Governance: The system carried out by the organization and includes the promotion of values and ethics, the implementation of decisions to achieve goals, the active participation of men and women in decision-making related to social responsibility, as well as the fact that it addresses the threats facing companies and makes future decisions about risks (Mohammed et al., 2018: 1594)

c. Human rights: It includes the extent of adherence to human rights regulations, avoiding intolerance to one group and not others, focusing on resolving all complaints, and working within rights (political, cultural, social, and civil (Al-Dhafiri, 15: 2019)

D. Work practices: Corporate work practices include all policies and practices related to work within the company, and it includes the relationship between the company and its employees within the workplace.

H. Environment: Preserving and repairing the environment and adapting to the environment. There is an urgent need to face these challenges, and organizations in general must respect the principles of the environment and contribute to facing environmental challenges (ISO26000: 2010: 52-54).

And the. Fair operating practices: These include fair competition, anti-corruption and respect for property rights (ISO 26000: 2010: 63) .

g. Consumer issues: Companies that provide services to customers and consumers have responsibilities towards them, which include providing education, using fair information, transparent marketing, and promoting sustainable consumption (ISO 26000:2010:65).

h. Community participation and development: It is a group of people who have common characteristics and are an integral part of sustainable development (ISO 26000: 2010: 75).

Tools and techniques for gap analysis

Pareto Chart: One of the seven basic quality tools, also known as Pareto analysis, is a graphical representation of data using bars and a curve. This tool is named after the Italian economist Vilfredo Pareto and helps identify the most important problems and their impact by ranking them from most frequent to least frequent. This analysis is based on the Pareto principle, commonly known as the 20:80 rule. This analysis is derived from the concept known as the Pareto Principle, which suggests that 80% of problems are typically caused by 20% of the underlying reasons. In other words, a small portion of the causes is responsible for the majority of the problems. This principle helps in determining priorities and understanding the types of problem sources. It is commonly used when analyzing data collected through checklists, as it enables the identification of the vital few (20%) versus the trivial many (80%) (Saeed, 2020 : 4) , Pareto chart steps Prepare a list of all the problems and paragraphs to be analyzed and their causes, Arrange the reasons from most to least important , Extract the percentage of each paragraph by dividing the frequency of occurrence by the total number , Drawing a horizontal axis to represent the causes of the problem, while the vertical axis for the frequencies and percentages for each paragraph of the total , The largest percentage is represented by the first rectangle on the left of the chart and another percentage on the right The rest of the rectangles are between the largest and smallest percentage , Work on drawing an upward cumulative curve starting from the middle of the highest point of the first rectangle on the left side of the chart: (Al-Khatib, 82: 2008), (Shahada, 58: 2022) .

Ishikawa (Cause-and-Effect Fishbone) Diagram : The approach described is known as the Ishikawa diagram, or more commonly, the fishbone diagram. It was developed by Kaoru Ishikawa and is used as a problem-solving tool. The diagram takes the shape of a fishbone, with the head representing the problem and the bones representing the main causes of the problem) (Hall & Strangman ,2002:3) The diagram helps to identify the root causes of a problem by branching out from the main causes to sub-causes. It encourages a thorough analysis of the problem and prevents rushing into proposing

solutions (Dibs, 58: 2012) . This method also focuses on maximizing positive impact by identifying and addressing the primary and secondary causes. Some benefits of using the fishbone diagram include promoting collaborative thinking and ensuring a comprehensive understanding of the problem. It helps teams to visualize and organize their thoughts, leading to more effective problem-solving and solution development (Al- Al-Riyami et al., 2004; Jubouri, 2020; Najjar & Jawad, 2014).

Conceptual framing of social responsibility:

Definition of Social Responsibility : is one of the main elements to enhance the company's reputation, and to build the ability to achieve better results in consolidating work relations and loyalty to the company, retaining employees, increasing productivity and creativity through participation, teamwork, and following open dialogue with other communities, which enhances the value of the organization and shows transparency, and this would express the strategy The company and then stimulating the development of its activities and the focus of any company that aims to succeed and excel in the future is to satisfy the individual, and this contributes to providing many benefits to the company (Al-Jnabi& Kareem, 2018: 827) Social responsibility is a set of social, economic and environmental activities that are adopted and practiced by private sector companies in the country and society in which they operate. It is part of their duties towards society on the one hand, and to achieve long-term strategic goals on the other hand. These activities are limited to specific dimensions or categories that are placed within An integrated program and policies drawn up and integrated into the company's strategy and operations (Salman & Wahib, 2018 :4), or it is "the obligations of businessmen to follow policies or take those decisions or follow action steps that are desirable in terms of the goals and values of society" (Formánková et al., 2019 : 3) or it is "the moral behavior that is associated with issues of environmental pollution, unemployment, inflation, and increasing poverty among some social minorities" (AL-moussawi , 2020 : 44) A group of researchers defined social responsibility as :

Commitment to pursuing policy and making appropriate decisions in relation to the goals and values of society(Bowen, 1953:35) All attempts that contribute to volunteering organizations to achieve development with ethical and social considerations (Al-Saadawi, 2013: 35) ,The awareness of the individual linked to a cognitive basis of the necessity of his voluntary behavior towards the group and has an impact on determining the course of events and the extent of its impact on improving the welfare of society (Al-Zinati, 42: 2014),The relationship between the organization and the community in which it operates and focuses on the obligations that the organization must fulfill if it is to be considered a good citizen (El-Hadrawi et al., 2014: 5) , Open and transparent business practices based on ethical principles and respect for employees, society and the environment. Al-Hamouri and Al-Maaita,2015 : 18) & A set of policies and procedures as well as ethical behaviors and behaviors that the organization undertakes towards stakeholders, society and the environment, through which it seeks to achieve the welfare of society and preserve the environment in order to reach sustainable development in its four dimensions, economic, social, environmental and ethical (Al-Tamimi, 2016: 18) , Organizations' contribution to sustainable development by working with their employees, their families, and the community to improve people's standard of living in a manner that serves both trade and development (International Center for Research and Studies , 2017: 15) , Businessmen's obligations to follow policies, make those decisions, or follow action steps that are desirable in terms of the goals and values of society (Formanova et al., 2019: 3) , Arrange of environmental and social activities all that go beyond mere economic interests and deviate from the traditional image of a company focused solely on generating value for its shareholders (Uklah,2022:18) ,The commitment of business owners to contribute to sustainable development by working with workers, their families and society as a whole to improve their standard of living in a way that serves trade and development ,(Yasser & Jabbar, 2022:69) .

An ethical theory in which any entity, be it an organization or an individual, has a duty to act in the interest of society as a whole. It is also something that every organization or individual must do to maintain a balance between the economy and the ecosystem. Therefore, social responsibility is broader to include individuals and institutions, while social responsibility is limited to companies and institutions (Best, 2023:16), The individual's acknowledgment of his actions and his willingness to bear the consequences of these actions, it is the ability of the individual to commit himself first, and the ability to fulfill his obligation after that through his own efforts and his free will, and the responsibility is based on freedom and is not assigned to the insane, and it falls from the owner of the usurped will (Hassan, 2023: 4) , International Standardization Organization The company's responsibility towards the impacts of its decisions and activities on society and the environment through transparent ethical behavior that contributes to sustainable development and meets the expectations of the concerned parties. Guidelines for 26000 ISO

The importance of social responsibility: (Al-Ta'i, 2020: 62-28), (Al-Amiri and Al-Athari, 9: 2020), (Endrikat et al., 2021: 2100) :

Social responsibility focuses on companies and is concerned with the responsibilities of the individual and society, and it is closely related to sustainable development; Because sustainable development urges addressing common social and environmental goals among members of society (Al-Shamaa, 2018: 13)., at a time when developed countries have passed the stage of development, the importance of development is increasing more in the developing country. that should be achieved. Administrative development is a complex, continuous, evolving, and comprehensive process based on understanding the environmental factors influencing the organization, designing an administrative structure capable of accommodating management activities, studying existing work methods and procedures, and modernizing systems that govern work (Ibrahim & Salman, 2020: 6). (Khalil, 2018:79) In defining the importance of social responsibility, it is determined by the following (Al-Rufu, 33: 2011) , (afarzad.et.al, 2016:5), (Ali, 56:2020) , (Al-Batuti, 83:2021) :

- a. It works to improve the organization's image in society, especially with customers and employees, as the social responsibility represents voluntary initiatives of the organization towards society.
- B. Maximizing state revenues if organizations are aware of the importance of social responsibility.
- c. Achieving profits for the organization in the long term.
- D. It works to create environmental conditions suitable for the survival, growth and development of organizations .

For this reason , (Radam, 2018: 4) and (Muslim, 20: 2022) (Elasrag, 2014: 15-16), define the importance of social responsibility at three levels:

- a. The importance of social responsibility at the level of individuals: This aspect is the important element in any society. There is an increasingly clear need for individuals to work through the decisions and activities that affect them (Hasoon et al., 2018: 1668) .
- B. The importance of social responsibility at the level of groups: It shows the extent of the individual's attraction and the direct or social emotional factors he carries to the group and the extent of his satisfaction with other members and interaction with them (Ibrahim, 2017: 321), and perhaps the family is the most obvious example, and this is what is represented when family members share All the responsibilities entrusted to them so that each one of them feels the importance of responsibility, (Ibrahim & Dawood , 2020 : 555) , and this is known as the organized distribution of roles and its purpose is for individuals to learn the importance of social responsibility .

Elements of social responsibility:

Problems related to corporate social responsibility are concepts that are difficult to measure and evaluate. Therefore, the most widely used model appeared, Carroll's hierarchy, which is a tool for measuring corporate social responsibility based on how they fulfill their responsibilities towards society. Carroll developed a comprehensive definition that includes four types of corporate social responsibilities represented by economic responsibility, given that organizations achieve profits, which is the main objective of the organization's existence, as well as fulfilling some of the requirements of the community in which it operates within its scope, and this is a small part of the contribution to social responsibility activities. By providing the base for the pyramid, Carroll established the legal responsibility represented by the commitment to the laws that provide protection for all members of society, and this is a result of the moral responsibility that organizations adhere to, leading to the charitable responsibility, which contributes to the promotion of sustainable development, as the dimension of charitable responsibility includes endowment, donations and social assistance. The charity provided by the company to serve the community and does not aim for profit (Kazem, 45: 2019), (Janat, 24: 2020), (Al-Sumaida'i, 77: 2020), (Hassan, 22: 2022).

Social Responsibility Principles of ISO26000:2010:

The international standard (ISO 26000: 2010), which is the main foundation for its success, is based on (8) basic principles: (Al-Meligy, 7:2009), ISO26000 2010:10), (Al-Ayeb, 114:2011), (Al-Mal, 13:2020), (1400, 16/2022).

- General Principles

The main objective of the company when practicing social responsibility is to increase the contribution to sustainable development

- Accountability

This principle shows that the company should be responsive and accountable to the legal authorities regarding laws and regulations.

- The principle of transparency

The aim of this principle is that the company should be transparent in its decisions and activities that affect society and the environment.

- Principle of Ethical Behavior

Through this principle the company must act ethically.

- Respect the interests of the concerned parties

From this principle, the company must respect and respond to the interests of its concerned parties, and individuals and groups must be taken into account.

- The principle of respect for the rule of law

By principle, the company should agree to obligatory respect for the rule of law, but the rule of law is that no individual or company has the right to be above government law and in the context of social responsibility.

- The principle of respecting international standards of conduct

This principle means that the company should respect international standards of behavior while adhering to the principle of respecting the rule of law.

- The principle of respect for human rights

The purpose of this principle is that the company should respect the basic rights of human beings. There are two sets of human rights represented by civil and political rights. It is

the duty of states to protect individuals and fulfill their rights. The company bears the responsibility to respect human rights, including in their sphere of influence.

The relationship between social responsibility and sustainable development:

The relationship between sustainable development and corporate social responsibility is closely linked, and talking about a socially responsible company means talking about a company that takes into account sustainable development in its three dimensions (economic, social, and environmental), that is, evaluating its performance according to the criteria of what is known as the “basic triple line”, Also, the process of participation of both the public and private sectors in development in order to obtain a better future for future generations, and that the elements included in the economic units when applying social responsibility are presented in the concepts of sustainable development, meaning that the two concepts are complementary, both of which serve the other. (Hassas, 10: 2019) The World Business Council for Sustainable Development defines social responsibility as the commitment of the economic unit in business related to ethical behavior to contribute to economic development, and at the same time improve the quality of life of workers and their families from local communities (Fateh, 38: 2017) .

Methodology:

The researchers used deductive methodology in writing the theoretical aspect, while the descriptive analytical method was followed in the practical aspect. Data were collected using a checklist, personal interviews, and researchers' field visits to officials in the company to answer the items. Data were collected through a checklist consisting of 64 items from officials in the National Insurance Company distributed of corporate governance, human rights, labour practices, environment, fair operating practices, consumer issues, community involvement, and development. Statistical methods such as frequencies, percentages, mean, and gap analysis were used to analyze the data. Gap analysis tools such as Pareto chart and cause-effect were also used. Data and reports were used to interpret the reasons for the study sample's failure to apply social responsibility.

Results

Presenting the final results of implementing and documenting the requirements of ISO 26000:2010 and analyzing the gaps

This section provides an overview of the outcomes of implementing and documenting the ISO 26000:2010 in the National Insurance Company, based on the calculation of application levels for each requirement of the International Standard. Additionally, it describes the techniques employed to analyze the gaps and identify their underlying causes, as elaborated in the following paragraphs .

Calculating the overall level of application and documentation of ISO

In this paragraph, the overall mean and percentage of the ISO requirements in the researched company are calculated. Table 1 illustrates the descending order of the level of application and documentation based on the weighted mean and percentage of application.

Table 1 Level of application and documentation of the ISO 26000:2010

Components of ISO26000:2010	Requirement no	Weight mean score	Achieved percentage	Level of application and documentation
Human rights	7-3	4	65%	Fully implemented, not documented
Corporate governance	7-2	4	59%	Partially implemented, fully documented

Work practices	7-4	4	58%	Fully implemented, not documented
Consumer issues	7-7	4	58%	Completely implemented, not documented
Fair operating practices	7-6	3	52%	Partially implemented, fully documented
Environment	7-5	3	44%	Partially implemented, fully documented
Community participation and development	7-8	2	39%	Partially implemented, fully documented
Required upper limit		6	100%	-
The total rate achieved		4	-	-
The total achieved		24	375	-
The required grand total		42	700	-
The overall percentage of compliance with the requirements of the standard		54%		

According to Table 1, the National Insurance Company achieved an overall average score of 4 out of 6 points for the actual application and documentation of ISO 26000:2010 requirements. This translates to a 54% compliance rate, which indicates that the company has fully applied the standard but lacks proper documentation. However, this falls short of the required level of compliance. There seems to be a lack of awareness regarding the ISO 26000:2010 requirements, as the actual percentage of applying and documenting the standard was only 37%. Nevertheless, there is progress being made towards improving social responsibility in line with ISO 26000:2010. The company successfully met four requirements - labor practices, consumer issues, corporate governance, and human rights - scoring 4 out of 6 for each of these areas. The application and documentation percentages for these requirements were 58%, 58%, 59%, and 65% respectively.

The requirements of environment and fair operating practices achieved a score of 3 out of 6 points, with an application and documentation percentage of 44%, 52% respectively. The lowest score was achieved by the requirement of community involvement and development, which scored 2 out of 6 points, with an application and documentation percentage of 39%.

Results of the gaps in not applying the ISO 26000:2010:

Table 1 includes the results of applying and documenting the ISO in the NIC, it is evident that there is a difference in the application of the standard requirements, which led to a gap and deviation of these requirements from ISO 26000:2010. Therefore, in this paragraph, the percentage of the gap in compliance for each item of the standard will be presented, as shown in Table 2.

Table 2 Percentages of gap in applying ISO 26000:2010 components

Rank	Requirement	The percentage of the gap
1	Community participation and development	61%
2	Environment	56%
3	Fair operating practices	48%
4	Work practices	42%

5	Consumer issues	42%
6	Corporate governance	41%
7	Human rights	35%
The highest total required		100
The total achieved		325
The required grand total		700
The overall percentage of the gap		46%

Table 2 shows the total percentage of the gap in the NIC was 46%, which indicates the deviation from the ISO. The management of the NIC should consider the weak assessment results, study their causes, address them, and find appropriate solutions to reduce the deviation and increase compliance with the ISO 26000:2010. The requirement with the greatest gap in community involvement and development achieved a significant percentage of 61%, ranking first. The environment requirement followed closely behind with a gap percentage of 56%, ranking second. In third place, the fair operating practices requirement had a substantial gap percentage of 48%. There were two gaps of the same magnitude in labor practices and consumer issues, which were 42% and ranked fourth. Corporate governance achieved a gap percentage of 41% and ranked fifth. The lowest gap was achieved by the human rights requirement, which was 35% and ranked sixth.

Techniques and tools for gap analysis

In order to analyze the gaps and identify weaknesses to be addressed, and to determine the reasons for their occurrence, as they have had a significant impact on the level of compliance with the ISO 26000:2010, we used the following techniques and tools:

1. Pareto analysis chart

The Pareto analysis chart is a method that helps companies identify and diagnose the key areas that have a significant impact on factors that have a lesser impact. To do this, we will use Table 3, which contains the percentage levels of the gap achieved for ISO 26000:2010 requirements. By calculating modified and cumulative percentages for each requirement, we can effectively prioritize and address the most important aspects of the standard.

Table 3 Pareto analysis for gaps percentage

Rank	Requirement	Gap percentage	Modified percentages	Cumulative percentages
1	Community participation and development	61%	19%	19%
2	Environment	56%	17%	17%
3	Fair operating practices	48%	15%	15%
4	Work practices	42%	13%	13%
5	Consumer issues	42%	13%	13%
6	Corporate governance	41%	12%	12%
7	Human rights	35%	11%	11%
Total percentages				100%

Table 3 clearly shows that the first step in improving compliance with the ISO 26000:2010 should be to address the largest and most significant gaps. The biggest gap identified is in the area of community involvement and development, which should be the initial focus for improvement. By addressing this gap, the company can achieve a 19%

improvement towards meeting the ISO in the NIC. Next, attention should be given to reducing the gap in environmental requirements, which will contribute to a 36% improvement. This process should continue until the company achieves full compliance with the International Standard, reaching a 100% compliance rate.

2. The Ishikawa or Fishbone diagram

To assess the extent of social responsibility adoption in the NIC, we analyzed the gaps in the ISO requirements and identify the primary and secondary causes for these gaps. Using a cause and effect diagram, we can determine the level of adoption and the underlying reasons for the gaps. Among the ISO requirements, the highest gap percentage was found in community involvement and development, reaching 61%. This was followed by the environment requirement with a gap percentage of 56%, and fair operating practices with a gap percentage of 48%. Labor practices and consumer issues both had a gap percentage of 42%, ranking fourth. Corporate governance achieved a gap percentage of 41%, ranking fifth. The requirement with the lowest gap percentage was human rights, at 35%, ranking sixth. These findings suggest that the main factors contributing to the low level of social responsibility adoption in the company are related to the significant gaps of 50% or more in community involvement and development, environment, and fair operating practices.

a) Gap in community involvement and development in the training process of NIC

- Insufficient financial allocations.
- Lack of effective support for literacy programs in the company, as well as the absence of the NIC's participation in supporting activities related to humanitarian initiatives and sports.
- The NIC does not participate in social activities such as charity and poverty projects.
- The NIC does not support education programs that cater to the needs of the community.

b) Gap in environment in the training process of NIC

- Absence of a department in the NIC specialized in monitoring and documenting environmental issues and their reports.
- Lack of qualified employees to work in this field within the NIC.
- Weak leadership and support from higher authorities.
- Weak documentation of the environment by the NIC, which is encouraged by the standard.
- NIC has weak policy in promotion of community and economic achievements.
- Limited and weak efforts to reduce health hazards, damages, and accidents.

Conclusion

The National Insurance Company has achieved a 54% actual application and documentation rate of the ISO 26000:2010 standard. This indicates that the company has partially implemented and documented the standard, with a 46% gap representing a lack of systematic and effective implementation. The checklist results highlight gaps in all requirements, with community involvement and development being the largest gap, followed by environment, fair operating practices, labor practices, consumer issues, corporate governance, and human rights. These gaps have contributed to the company's low performance, as it has been weak in promoting its social and economic achievements, allocating sufficient finances, and receiving support from higher authorities. The company has also shown a lack of interest in the environment and has failed to adopt

emergency plans for disasters. Furthermore, its transparency in dealing with regulatory, legislative, and media agencies in solving social problems has been weak.

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