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# Impact of Implementing ISO 26000 on the Service Quality: The Mediating Role of Information and Communication Technology (ICT)

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### ABSTRACT

The purpose of the study is to test the impact of implementing ISO 26000 on service quality and examine of the mediating role of information and communication technology (ICT) of the humanitarian organization; the International Rescue Committee (IRC). This study has two types of objectives; theoretical and practical objectives that aim to clarify and explain: the principles of ISO 26000, the service quality dimensions, and the ICT role as a mediating factor between ISO 26000 and service quality. This study also aims to identify the clauses and standards that the IRC is committed to and to what extent this commitment impacts the service quality in the presence of ICT. Lack of clarity at the level of compliance with the social responsibility standards (ISO 26000) of the provision of services by the IRC, and lack of clarity of the framework used by the IRC in the governance and management of ICT to provide these services were the main reasons to conduct this study. Two questionnaires have been used to collect the data. The first one was filled by the beneficiaries of IRC and the second one was filled by the IRC seniors. The findings show a statistically significant impact of implementing ISO 26000 on service quality. There is also a significant positive relationship between ISO 26000 and ICT. Finally, findings revealed a significant indirect impact for ISO 26000 of which ICT played a mediating role on the service quality. This study strongly recommends decision makers at IRC to pay more attention to implementing ISO 26000, and to examine the role of ICT which improves the service quality.

## 1. Introduction

The way that service quality is measured is different from how product quality is measured. A number of dimensions are used to assess service quality at the level of acceptance, if organizations want to excel in quality service provision, they must adopt several dimensions of quality management, and be effective in the design and delivery of the service, so the organization must be aware of what the client wants and work to implement it in the proper way [1].

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To achieve this, the organization should adopt a set of standard objectives for self-evaluation of the organization's service operations' level of quality. The objective of the evaluation is to present a picture of the activities of the organization if it meets the standards, regulations and rules that have been developed or that the organization conforms to those standards or regulations. At the forefront of these standards are the corporate social responsibility standards ISO 26000.

Many factors contributed to the development of CSR concept such as globalization and the big advance in technology and communication tools that made the world a small village and enabled the societies to easily see what other societies and organizations do in CSR. This put the organizations under big scrutiny as to include the social and environmental responsibility practices in the organizations strategies that contribute to sustainable development.

Moreover, other organizations within the public sector and non- governmental organizations (NGOs) wanted to engage in social responsibility activities along with the private sector corporations, where there appeared the need for comprehensive social responsibility standard that gathers all stakeholders' perspectives [2].

Furthermore, the emphasis on improving the quality of services requires the management of continuous improvement of operations and service process and how to monitor changes in ICTs and then adopt technologies that facilitate the application of ISO 26000 in order to elevate the quality of the provided services.

For the problem statement, it was very important to know if the humanitarian organizations implement the standards of ISO 26000 during the services provision especially, they have high commitment to the sustainable development. Given the use of ICT in service delivery, it was necessary to know the role of ICT in the impact of compliance with social responsibility standards (ISO 26000) and quality of services.

### 1.1 Corporate Social Responsibility (CSR)

There are numerous definitions of CSR and none is agreed upon, which leads to the question of what actually can be considered as CSR [3]. Whetten *et al.*, [4] defined CSR as "societal expectations of corporate behaviour, a behaviour that is alleged by a stakeholder to be expected by society or morally required and is therefore justifiably demanded of a business". The EU commission [5] defined CSR as "A concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis".

Corporate social responsibility has become very important to create the value of organizations and the operations' sustainability, in addition to the joint value in the world. International organizations have established relevant standards to be followed, including the UN Global Compact and OECD Guidelines for Multinational Enterprises, to guide corporations in implementing social responsibility in their strategies and to establish organizational values for society [6].

### 1.2 ISO 26000

The International Standard ISO 26000 is the social responsibility standard which was published by the International Organization for Standardization (ISO) in 2010. ISO 26000 was established by the union of expertise from more than 90 countries and 40 international organizations that represent six different stakeholder groups from different fields of expertise emerged from service, industry, labour, non- governmental organizations, government, consumers, research academics, support, and others [7]. ISO 26000 provides guidance on social responsibility to all organizations irrespective of their type; whether private or public, non- profit or profit sectors, whether small, medium or large

sized enterprises, as well as whether they are operating in the developing or in the developed countries. This standard presents seven principles and seven core subjects that recognize social responsibility and engage stakeholders. It is a guidance for integrating social responsibility within organizations as exemplified by voluntary initiatives for social responsibility and it is not intended for certification [8].

The seven principles of ISO 26000 are represented by accountability, transparency, ethical behaviour, respect for stakeholders' interests, respect for the rule of law, respect for international norms of behaviours, and respect for human rights. With regards to the seven core subjects of ISO 26000 that are represented by organizational governance, human rights, labour practices, the environment, fair operating practices, consumer issues and community involvement and development. This study discusses the impact of implementing ISO 26000 on service quality and concentrates on the impact of ISO 26000 principles which will be explained in this study.

ISO 26000 standard reviews accountability as a principle which sheds light on the importance to accept an appropriate scrutiny, as well as to accept the duty to respond to the fit scrutiny. Also, accountability involves an obligation of answerability on organizational management which reflects accordingly on the authorities. Although accountability affects organizations and societies positively, it may vary according to the degree of authority, the more degree of authority an organization adopts, the more care is provided to its decisions and oversight. Accountability eloquently stresses on tracing responsibility on wrongdoings and implements preventive measures on the future. To sum up, ISO 26000 says an organization is accountable for its decisions on society, environment and economy, and it is highly accountable for implementing preventive measures of the unintended or unforeseen negative results.

From ISO 26000 point of view, transparency refers mainly to the disclosure, clarity, accuracy, reasonability, objectivity, and sufficiency of the organizational policies, decisions and activities, thus stakeholders would be able to have a closer look at the impact of the decisions and activities of the organizations on their respective interests.

Ethical behaviours should be based on the values of integrity, equity and honesty [9]. Ethics show how organizations should behave in their operations. Human relationships are based on ethics, which are the moral principles that determine what is right and wrong. Business ethics mean respect, honesty and confidence, and acting fairly in all conditions [10]. Business ethics concern the applications of ethical norms and rules in business life [11].

ISO 26000 discusses the principle of respect for stakeholders' interests and reviews the importance of an organization to address and relate to the interests of its stakeholders and include their interests strongly within its organizational context and within its objectives of owners, members, customers, and constituents. Identifying stakeholders and responding rapidly to their interests and concerns, positively bounces back on the chosen organization because stakeholders are a valuable assets for organizations, taking into consideration the significant ability of stakeholders to greatly influence the organization, affect the organizational activities and the decision making structure, and most important their broad relations to the society and sustainable development as well, which is considered a powerful benefit for an organization.

With regard to respect for the rule of law, the standard ISO 26000 mentioned that this principle implies the mandatory adherence to the rule of law. The rule of law is the supreme power, and all individuals, organizations and the government itself are subject to the context of law. An organization should operate and ensure its relationships within the legal frame. Also, an organization should keep itself regularly updated of all the legal obligations and legislation, and assess its adherence to applicable laws and regulations.

The concept of respect for international norms of behaviour as is in ISO 26000, says that organizations should show respect to the international norms of behaviour while tries to be consistent with the law. Even when laws counteract with international norms of behaviour, organizations should stick to these norms as much as possible and execute all the necessary steps to tackle the present conflicts between the international norms of behaviour and the common law, and if failed to do so, the organization should at least strive the minimum outlines of international norms of behaviour. Organizations are considered complicit when abetting an illegal act or being culpable in that illegal act while knowing that this act is not coherent with the international norms of behaviour as complicity should be carefully avoided due to the big negative effects it would have on the society, economy, and environment.

The last principle of ISO 26000 is respect for human rights. It invites organizations to promote, respect and recognize the human rights according to the International Bill of Human Rights. It says organizations should also understand the universality of these rights and comprehend its applicability to all countries, cultures and situations.

### 1.3 Service Quality

A service quality scale (SERVQUAL) was proposed by Parasuraman *et al.*, [12], a general tool comprising the five dimensions of the quality of service (RATER), reliability, assurance, tangibles, empathy, and responsiveness, and for measuring service quality, a 22-item survey instrument has been created. The analysis and measurement are the initial steps in improving quality in services [13]. The most prominent way for measuring service quality is the SERVQUAL approach. Measuring service quality was a repeated issue in management literature [14].

The tangibles involve organizations representatives, materials, physical facilities, and equipment as well as communication materials. Parasuraman *et al.*, [15] determined the tangibility appearance of equipment, physical facilities, written materials, and personnel.

Reliability depends on dealing with issues of customer service, implements the services quite the first time; offers services on time, and maintain a record without errors. Further, reliability is defined as the most important factor in conventional service [16]. They also mentioned, reliability consists of right in the bill, the right order fulfilment, accurate records, and accurate quote. Reliability is the most important factor in services sector Yang *et al.*, [17].

The willingness to help clients and provide quick service is known as responsiveness, Parasuraman *et al.*, [18]. Moreover, responsiveness is defined as speed and timeliness of service delivery [19]. This consists of processing speed and service capabilities to respond at once to the requests of customer service, and wait for a short time. More specifically, responsiveness contains understanding the client needs and requirements, simple operation time, individual attention provided by the staff, attention to the problem and clients' safety in their dealings Kumar *et al.*, [20].

Assurance means providing services with professional knowledge and etiquette to make the recipients feel trust and peaceful such as the knowledge and courtesy of employees and their ability to inspire confidence and trust, Parasuraman *et al.*, [21].

Empathy has been defined as the ability to make clients feel welcome, especially by staff contacts, [22]. Also, [23] suggested that empathy contains approachability, sensitivity and efforts to understand client's needs.

### **1.4 Information and Communication Technology (ICT)**

ICT concept, methods and applications are constantly changing, making it challenging to stay current. ICT is all about uses of digital technology to help individuals, businesses and organizations use information. ICT is concerned with the way that the storage, manipulation, recall, receipt, and transmission of digital data can work with each other. Due to its widespread use in business, ICT is a crucial tool for implementing corporate social responsibility (CSR).

Many corporations display CSR on their web pages [24], also CSR is discussed in business journals such as Business Week and the new Forbes blog [25], organizations such as CSR International and Business for Social Responsibility, as well as consumer and consumers' groups blogs.

### **1.5 What Distinguishes this Study from Previous Studies?**

There is a dearth of research on ISO 26000, and limited studies have discussed the implementation of ISO 26000 in Jordan. This is why this study is considered one of the rare studies that enrich the literature on ISO 26000. Moreover, this is the first-time research has studied the impact of ISO 26000 principles on service quality provided by a humanitarian organization. On the other hand, this study tried to explain in details the seven principles of ISO 26000 that may be considered as a road map for organizations who want to implement ISO 26000.

In addition to what is mentioned above, the strengths of this study lie in the model itself that addresses three variables that are the independent variable ISO 26000, the dependent variable service quality and the mediating variable the ICT.

As for the Independent variable ISO 26000, there is one study (Shannak) that addressed ISO 26000 implementation and the study addressed the core subjects of ISO 26000 but not the principles. For the service quality, there are many studies that addressed the service quality but this study accredited new approach that ties the service quality with ISO 26000. Also, the mediating role for ICT that tests the relationship between service quality and ISO 26000 gave this study a special importance as the researcher didn't find any study that discussed the same subjects. Finally, in case there is any study discussed the same variables, this study is considered the first one that studied ISO 26000 in a humanitarian organization context, especially in the Arab world.

## **2. Methodology**

This study aims to identify the impact of implementing ISO 26000 on the service quality, as well as to define the level to which ICT contributes as a mediating role on the relationship between the international standard of social responsibility/ ISO 26000 and service quality. The study included seven independent variables: (Accountability, Transparency, Ethical Behaviour, Respect for Stakeholders Interest, Respect for International Norms of Behaviour, and Respect for Human Rights), one dependent variable; services quality which includes: (Reliability, Responsiveness, Assurance, Empathy, and Tangibility), and one mediating variable (Information& Communication Technology). The study is empirical research, it used a descriptive and analytical approaches, the researcher designed two questionnaire instruments; one for IRC beneficiaries (which identify all people who received IRC services in 2017), and the other for IRC employees to collect and analyse the data to get the information needed in this study for empirical purposes. The questioners for the beneficiaries collected data about service quality provided by IRC, about the second questionnaires evaluated commitment IRC principles of ISO 26000.

Regarding Sekaran table [26], and regarding beneficiary's population size (6805), the representative's sample shouldn't be less than (364). For more accuracy and to avoid mistakes, the researcher distributed (430) questionnaires. The questionnaires were distributed in three governorates Irbid, Mafraq, & Zarqa. The researcher depended on the purposive samples for distributing the questionnaires (excluded illiterate beneficiaries). The numbers of questionnaires were distributed based on number of beneficiaries in three governorates. Table 1 shows the distribution of questionnaires in the governorates.

**Table 1**

Distribution of questionnaires in the governorates

Governorates	Beneficiaries	Percentages	Questionnaires
Irbid	2735	40.20%	173
Zarqa	1611	23.70%	102
Mafraq	2459	36.10%	155
Total	6805	100%	430

Questionnaires (32) not returned which represents (7.4%) of all questionnaires. After reviewing them, questionnaires (27) were rejected due to in-completion of the given questionnaires as some questions left blank. (86.3%) of the returned questionnaires were valid to be analysed. The sample size is 371 respondents.

While IRC employee's population size is (220), the researcher distributed the questionnaires by email for all the population. About (41) employees didn't fill the questionnaire which represented (18.7%) of all questionnaires. (81.3%) of the returned questionnaires were valid to be analysed. The sample size is (179) respondents. The researcher relied on purposive sample after exclusion of any position less than an officer position, drivers, cleaners and security personnel. In addition, the questionnaires were distributed as forms of soft copies via Google forms. In this study, both primary and secondary data were used. Data required for the study model were collected via questionnaires. After conducting a thorough review of the literature, the researcher formulated the questionnaire instrument of this study. Two statistical techniques were used to analyse the data SPSS and the Structural Equation Modelling (SEM) using AMOS 22.

## 2.1 The Study Model

A theoretical framework is a conceptual model of how one theorizes or makes a logical sense of the relationship among the several factors that have been identified as important to the problem. The development of testable hypotheses is done from the theoretical framework. These hypotheses are used to examine whether the formulated theory is valid or not. The hypothesized relationship can thereafter be tested through appropriate statistical analysis to be sure of the firmness of the research. Since the theoretical framework offers the identification of the network of the relationship among the variables considered important to the study, it is essential to understand what variables are involved in the study of the conceptual model.

From Figure 1, it is clear that there are three main variables: the independent variable (International Standard of Social Responsibility/ ISO 26000 which includes seven sub-variables, namely accountability, transparency, ethical behaviour, respect for stakeholder's interest, respect for the rule of law, respect for international norms of behaviour and respect for human rights).

The dependent variable is the service quality which includes five sub-variables, namely reliability, responsiveness, assurance, empathy and tangibility and the mediating variable which is Information & Communication Technology (ICT). Figure 1 below displays the conceptual Study Model.

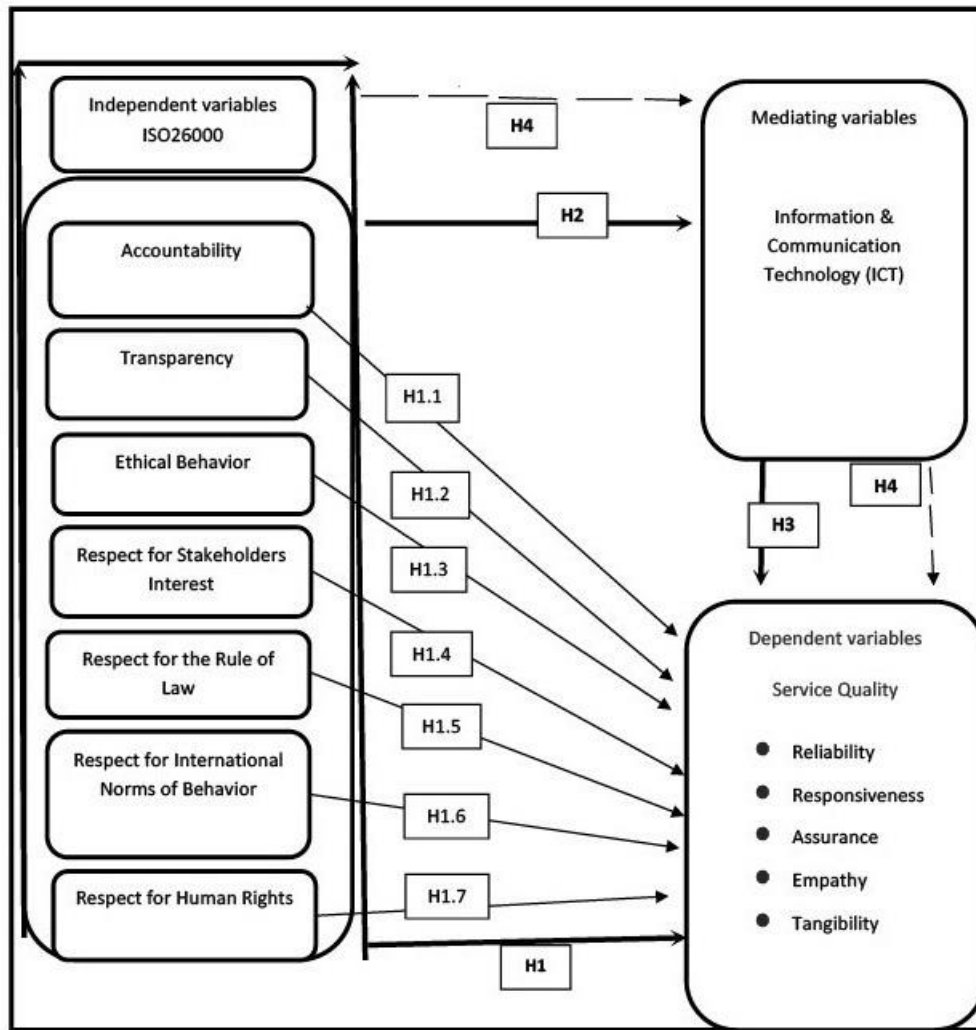


Fig. 1. Conceptual study method

## 2.2 Validity and Reliability

### 2.2.1 Face validity

Face validity is one of measurement tools to evaluate a questionnaire's validity. Its scale was high as conformed by consulting the subjects of the study. To measure the questionnaire statements for clarity and providing a coherent research questionnaire, a macro review to all the research constructs was performed by academic reviewers from Jordanian universities specialized in business management. Some items were added based on their valuable recommendations some were reformulated to become more accurate which is therefore expected to enhance the research instrument.

### 2.2.2 Reliability

Reliability of the scale is that an instrument provides similar results every time it is administrated to the same sample at different times. The reliability analysis applied to the level of Cronbach Alpha ( $\alpha$ ) is the criteria of internal consistency which was at a minimum acceptable level (Cornbrash's Alpha  $\geq 0.60$ ). Table 2 shows the reliability of the independent and mediating variables (Cronbach's Alpha). From the table, we can see that all study variables have a Cronbach's alpha value more than (0.6),

the largest variable's value (0.893) belongs to "Respect for human rights", and the lowest variable's value (0.645) belongs to "Respect for stakeholder interests". For all items the Coefficient Cronbach's Alpha value is (0.955). Therefore, the research results can be accepted according to [27].

**Table 2**  
 Reliability of the independent and mediating variables (Cronbach Alpha)

Number	Variables	Questions	Cronbach's Alpha
1	Accountability	Q1-Q4	0.679
2	Transparency	Q5-Q10	0.787
3	Ethical behaviour	Q11-Q17	0.856
4	Respect for stakeholder interests	Q18-Q23	0.645
5	Respect for the rule of law	Q24-Q28	0.866
6	Respect for international norms of behaviour	Q29-Q34	0.686
7	Respect for human rights	Q35-Q40	0.893
8	Information and Communication Technology (ICT)	Q41-Q56	0.89
	All items		0.955

Also, Table 3 shows the reliability of the dependent variables (Cronbach's Alpha). About the dependent variables, we can see that all study dependent variables have a Cronbach's alpha value more than (0.6), the largest variable's value (0.743) belongs to "Reliability, while the lowest variable's value (0.648) belongs to "Responsiveness". For all items the Coefficient Cronbach's Alpha value is (0.850). Therefore, the research results can be accepted according to [28].

**Table 3**  
 Reliability of the dependent variables (Cronbach Alpha)

Number	Variables	Questions	Cronbach's Alpha
1	Reliability	Q1-Q5	0.743
2	Responsiveness	Q6-Q10	0.648
3	Assurance	Q11-Q14	0.718
4	Empathy	Q15-Q19	0.709
5	Tangibility	Q20-Q24	0.742
	All items		0.85

### 3. Results

According to the purpose of the research and the research framework presented in the previous chapter, this chapter describes the results of the statistical analysis of data collection of the research questions and research hypotheses.

#### 3.1 Means and Standard Deviations

##### 3.1.1 Means and standard deviations of ISO 26000

The independent variables of ISO 26000 were measured by 40 questions. In a comparison between the independent variables using the mean value and standard deviation as measures, Table 4 shows that respect for human rights variable has the highest mean with a value of (4.37) and this reflects the importance of the variable. On the other hand, the lowest variable means with a value of (3.88) belongs to the respect for international norms and behaviour. All independent variables have a high-level value of importance with an average mean value of (4.14).



**Table 4**  
 Mean and standard deviation of the independent variables

Variables	Mean	Standard Deviation	Importance	Level
Accountability	4.04	0.789	5	High
Transparency	4.32	0.687	2	High
Ethical behaviour	4.09	0.748	4	High
Respect for stakeholder interests	4.03	0.769	6	High
Respect for the rule of law	4.22	0.691	3	High
Respect for international norms of behaviour	3.88	0.811	7	High
Respect for human rights	4.37	0.615	1	High
Average	4.14	0.735		High

### 3.1.2 Means and standard deviations of service quality

Table 5 shows a comparison between the dependent variable components using the mean value and standard deviation as measures. Reliability variable has the highest mean value of (4.22) and this reflects the importance of the variable. On the other hand, the empathy variable has the lowest mean value (3.87), although it is classified into a high level of importance. All the service quality variables fall within a high level of importance with an average mean value of (4.03). That result shows that IRC provides high quality services to beneficiaries based on their opinion.

**Table 5**  
 Mean and standard deviation of the dependent variables

Variables	Mean	Standard Deviation	Importance	Level
Reliability	4.22	0.713	1	High
Responsiveness	3.98	0.779	4	High
Assurance	4.09	0.84	2	High
Empathy	3.87	0.887	5	High
Tangibility	3.99	0.781	3	High
Average	4.03	0.8		High

### 3.1.3 Means and standard deviations of ICT

The mediating variable of ICT was measured by sixteen questions. The “mean value” and “standard deviation” of the respondent’s answers to this variable illustrates the importance level of ICT, where the mean values range between (2.74 – 4.32), and the average mean value scores (3.88). The highest mean (4.32) belongs to question “IRC website contains detailed information about it”. Meanwhile the lowest mean value (2.74) belongs to question “IRC uses eye point technology to identify its beneficiaries”, as it's classified to medium level of importance. Table 6 shows the average of the mean value and standard deviation of the sixteen questions of the mediating variable the ICT.

**Table 6**  
 Mean and Standard Deviation of the Mediating Variables

Variables	Mean	Standard Deviation	Importance	Level
Average	3.88	0.809		High

### 3.2 Discussion of Results

In this chapter the researcher reflected on the study's entirety. By that reflection, the researcher also considered the future research implications. In general, this study has focused on the following objectives:

#### 3.2.1 To identify the clauses and standards that the IRC is committed to

In line with this objective, the results of the study indicate that there is a great commitment by the humanitarian organization; the IRC in implementing the ISO 26000 standards, where the compliance rate is (4.14). This confirms the keenness of decision makers in these organizations to commit themselves seriously to the implementation of the ISO 26000 standards when providing services to beneficiaries.

#### 3.2.2 To diagnose the level of service quality that is provided by humanitarian organizations within the framework of ISO 26000 standards implementation

Based on the opinion of the beneficiaries, the results of this objective revealed that the IRC provides a set of high-quality of service, the mean of service quality dimensions scored a value of (4.03) which indicates a high level of importance. The highest importance level ISO/26000 belongs to respect for human rights with mean value of (4.37). Conversely, the lowest importance level ISO/26000 belongs to respect for international norms of behaviour with mean value of (3.88), although it belongs to high level of importance. The highest importance level services quality belongs to reliability with a mean value of (4.22), while the lowest importance level service quality belongs to empathy with a mean value of (3.87).

#### 3.2.3 To identify whether the Implementation of the international standard of social responsibility ISO 26000 by the IRC, impacts the service quality

In line with this objective, having evidence for various main relationships between international standard of social responsibility ISO 26000 (Accountability, Transparency, Ethical Behaviour, Respect for Stakeholders Interests, Respect for the Rule of Law, Respect for International Norms of Behaviour and Respect for Human Rights) variables and service quality. The results of the objective revealed that there is statistically significant impact of implementation of this International Standard of Social Responsibility ISO 26000 on service quality. Compliance with implementation of the International Standard of Social Responsibility ISO 26000 reflects about (58%) of changes in the quality of service provided by humanitarian organization the IRC. Therefore, this study's succeeded to support the association between all ISO 26000 Standard as included in the model of this study and service quality.

These results are consistent with the findings of (Shannak) study, which found a direct relationship between the corporate social responsibility and the organizational performance on social responsibility. Results matched [29] study, which concluded that CSR complements service quality and provides additional assets. At the sub-standard of ISO 26000, the results of this study were consistent with the results of Chigwende *et al.*, [30], a study that concluded that accountability impact on service quality, and the results of [31] study, which confirmed that transparency contributes to corruption and absenteeism of health professionals which had an impact on quality healthcare provision. The results also matched Chigwende *et al.*, [32] study results which found that the transparency impacts on service quality.

#### *3.2.4 To identify whether there is a positive relationship between implementing the international standard of social responsibility/ ISO 26000 by the IRC and information & communication technology (ICT).*

The results of this objective revealed that there was a significant positive relationship between ISO 26000 standards and information & communication technology (ICT), all the standards had a strong significant relationship except for the “accountability standard”, which belonged to a medium level of (0.417), while the ethical behaviour has the highest significant relationship with information & communication technology (ICT). These results are consistent with the findings of [33], which found that information & communication technology (ICT) enhance the implementation of CSR.

#### *3.2.5 To identify whether information & communication technology (ICT) used by the humanitarian organization the IRC will enhance service quality provided to the beneficiaries*

The discussion of this variable has reported that information & communication technology has significant effects on services quality in the survey as shown in third hypothesis H3. The variables have medium positive relation between each other which is equal to (0.406). However, this study successfully supported the relationship between information & communication technology and service quality, it implies that, if the ICT governance and management are enhanced by one unit, the quality of service will be enhanced by (0.315).

This result is consistent with the findings of [34], which concluded that healthcare technology is an inevitable part of the healthcare system. Health delivery system has been considerably improved with the adaption of technology.

There is statistically significant impact of information & communication technology on service quality, the information & communication technology contribution impact on service quality about 16%. The variables have medium positive relation between each other which equal to (0.406). Also, an increase of one unit of information & communication technology will develop service quality by (0.315) that indicates that the level information & communication technology will enhance service quality provided to the beneficiaries. The result matches [35] found that ICT has brought positive impact on business achievements at KPLC. Also matches [36]. The study concluded that healthcare technology is an inevitable part of the healthcare system. Health delivery system has been considerably improved with the adaption of technology.

#### *3.2.6 To identify whether information & communication technology (ICT) will mediate the relationship between implementing the international standard of social responsibility/ ISO 26000 and the service quality*

The results of this objective revealed that there is a significant indirect effect of ISO/26000 in which information & communication technology played a mediating effect on service quality provided by the humanitarian organization the IRC. This study provided support that information & communication technology necessarily mediate the relationship between the standard of social responsibility/ ISO 26000 and service quality in all cases.

### *3.3 Contribution of the Study*

The current study has contributed to theory by rooting the study ‘conceptual’ model and its variables in the literature of organization theory. In addition, this study has contributed to practice

by recommending approaches and mechanisms which would support practitioners and decision makers at IRC to comply with ISO 26000 standards at providing services, as well as emphasize the role of ICT in providing such services.

### *3.4 Future Research Consideration*

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

- i. Although the research findings validated the conceptual model, further examination is needed over a longer period. Therefore, longitudinal research of the current research model is required in order to build a solid ground for (IRC) to be studied, and to strengthen the theoretical underpinnings of this study.
- ii. Furthermore, in order to achieve more validation of the research model and to achieve more generalized findings, further investigation needs to be conducted from an international perspective, developing the research model to take into account the IRC offices in other countries. In other words, more research could validate the same model by replicating it in a comparative study in different countries as an attempt to ascertain if the model could be more general across different countries.
- iii. Also, the same model could be used in a comparative study across different United Nations service organizations, such as the WHO and UNICEF as an attempt to test the differences of research organizations, and to ascertain if the model could be more general across different organizations.
- iv. Overall, although this study investigated several hypotheses, and offered empirical support for the acceptance and refusal of some of these hypotheses, more generalizations on the application of the theoretical premises in building the research model will be needed to enrich and build the organization theory. This is to say, in future research a more generalized research model that compensates for the limitations of the current study, by adding further impacting variables to the model and by obtaining a more representative sample from different organizations are required.

## **4. Conclusions**

In conclusion, the objective of this study was to investigate the impact of implementing ISO 26000 on service quality, in the presence of Information and Communication Technology (ICT) as a mediator. The study findings help to explain how implementing ISO 26000 and ICT can improve service quality in organizations. According to the investigation, implementing ISO 26000 has a positive impact on service quality. Organizations can incorporate social responsibility principles into their operations using the comprehensive framework provided by ISO 26000, which enhances the quality of their services. Organizations can align their activities with ethical, social, and environmental responsibilities—responsibilities that are highly valued by clients and other stakeholders—by implementing ISO 26000. This alignment improves the quality of services received generally and helps to customer satisfaction.

Moreover, the study highlighted the mediating role of Information and Communication Technology (ICT) in the relationship between ISO 26000 implementation and service quality. ICT plays

a crucial role in facilitating effective communication, stakeholder engagement, and performance monitoring related to CSR initiatives. By leveraging ICT tools and platforms, organizations can transparently communicate their CSR efforts, actively engage with stakeholders, and efficiently monitor and measure their performance. This, in turn, leads to enhanced service quality by ensuring accountability, transparency, and efficient service delivery.

The implications of this research are twofold. Firstly, it emphasizes the importance of implementing ISO 26000 as a framework for CSR initiatives to improve service quality. ISO 26000 provides a structured approach for organizations to integrate social responsibility practices into their core operations, leading to enhanced service delivery and customer satisfaction. Secondly, the study underscores the significance of ICT in mediating the relationship between ISO 26000 and service quality. Organizations should invest in ICT infrastructure and capabilities to effectively communicate and manage their CSR activities, thereby maximizing the positive impact on service quality.

It is recommended that organizations consider the adoption of ISO 26000 as a strategic tool for CSR implementation. They should also prioritize investments in ICT systems and technologies that facilitate the seamless integration and management of ISO 26000 practices. Future research can explore additional contextual factors and examine the specific mechanisms through which ICT mediates the relationship between ISO 26000 and service quality.

Overall, this study highlights the importance of ISO 26000 implementation and the mediating role of ICT in enhancing service quality. By embracing ISO 26000 and leveraging ICT effectively, organizations can demonstrate their commitment to social responsibility, meet stakeholder expectations, and ultimately deliver high-quality services in a sustainable and responsible manner.

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