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Social responsibility in institutions and its role in supporting governance to achieve sustainability

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Abstract---The study aims to demonstrate the role of social responsibility as a fundamental element in achieving good governance and institutional sustainability, as it is not limited to voluntary initiatives but includes institutions' commitment to practices that enhance transparency, accountability, and sustainable development. Integrating social responsibility into governance policies contributes to improving the institution's reputation, attracting investors, and enhancing financial and social performance, it also helps achieve sustainability by reducing environmental risks, improving working conditions, and promoting social justice, however, institutions face challenges such as high costs, weak legal frameworks, and a lack of institutional awareness, accordingly, achieving integration between social responsibility and governance requires regulatory reforms, developing sustainable policies, and motivating companies to adopt social responsibility standards to ensure long-term economic, social, and environmental sustainability.

Keywords: social responsibility, institutions, governance, sustainability, social accounting.

Problematic introduction:

In recent decades, the world has witnessed fundamental transformations in the nature of institutional work, where the success of institutions is no longer measured solely by their ability to achieve profits and maximize financial returns, but is linked to the extent of their commitment to social responsibility and sustainable practices that take into account environmental, economic and social dimensions; this modern trend did not come out of nowhere, but rather as a result of increasing pressures from governments, investors, customers, and civil society, who have become more aware and influential in directing institutional policies towards achieving sustainable development.

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In this context, the concept of corporate social responsibility has emerged as one of the main factors that enhance good governance and institutional sustainability, because institutions are no longer economic entities isolated from their environment, but rather a fundamental party in the equation of sustainable development, where they bear responsibilities that go beyond production and profit, to include protecting the environment, improving working conditions, contributing to community development and ensuring transparency and accountability, however, the success of institutions in achieving these goals depends mainly on the extent of their commitment to applying the principles of good governance that ensure a balance between the interests of all stakeholders, whether shareholders, customers, employees, or civil society.

Despite the increasing efforts to implement social responsibility within institutions, many of them still face difficulties in integrating social responsibility strategies within governance policies, which affects their ability to achieve long-term sustainability; and there are also questions about the extent to which social responsibility practices affect the promotion of good governance principles? And how is this reflected in institutional performance and sustainability?

Study Questions:

From the above, the features of the problem of our study become clear by posing the following central question: To what extent do social responsibility practices contribute to enhancing the principles of good governance within institutions? And what is the impact of this on achieving their economic, environmental, and social sustainability?

A set of sub-questions fall under this main question:

- What is the relationship between social responsibility and good governance?
- What is the impact of social responsibility on the sustainable performance of institutions?
- What are the challenges of implementing the social responsibility strategy within the framework of governance?

Study Objectives:

The study seeks to achieve a set of objectives, which we summarize as follows:

- Defining the concept of social responsibility for institutions.
- Identifying the most important mechanisms for accounting for social responsibility.
- Defining the role of social auditing for institutions.

Study Importance:

The importance of this study lies in:

- Enriching scientific knowledge about the relationship between social responsibility, good governance, and institutional sustainability.
- Providing a theoretical and practical framework that helps institutions improve social responsibility practices.
- Highlighting the obstacles and challenges facing institutions in achieving sustainability through social responsibility and governance.
- Providing practical recommendations for institutions to enhance governance and sustainability through social responsibility policy.

- Defining the study concepts:

- Social responsibility:

It is a positive voluntary commitment (not a charitable act) to serve humanity and the environment, adopted by institutions in integration with the private sector towards society, to achieve comprehensive sustainability for these institutions and strengthen ties with society, directed to stakeholders at the internal and external levels of the institution (workers, managers, shareholders, consumers, suppliers, civil society, and society as a whole), and subject to business principles and ethics within an interconnected framework of economic, social and environmental dimensions.

- Institutions:

They are social or legal entities organized according to specific rules and structures to perform specific functions and achieve specific goals, whether economic, social, political or cultural. The institution is an organizational unit consisting of a group of individuals and resources, operating according to specific systems and laws, and possessing an administrative structure that defines powers and responsibilities, aiming to provide services, produce goods, or achieve public benefit.

- Governance:

It is the set of rules and procedures that control the achievement and progress of all the activities of the institution, according to a transparent legal and ethical framework, in addition to the set of interactive relationships between the institution's management and the various interested parties, which operate according to studied mechanisms to serve all stakeholders, and reconcile their interests, to improve performance and achieve the goals set by the organization, at the lowest cost and with the highest efficiency and effectiveness, to ensure its sustainability.

- Sustainability:

It is the continuous development that includes the economic, social, and environmental dimensions, which works to exploit natural resources (limited) rationally, according to fair foundations, and prevent their depletion, and which in its content meets the needs of current generations without harming the needs of future generations, taking into account the preservation and non-harm to the mother environment.

- Study Methodology:

The type of study and its objectives are factors that play an important role in determining the methodology followed in any study, in addition to the relationship of this methodology to the research problem, as well as the type of data that the study seeks to obtain. Given the nature of the problem addressed by the research, we used the descriptive analytical method to address this problem to study the relationship between social responsibility and good governance, as the latter's mission does not stop at collecting data and information about the phenomena and topics that are being addressed, but rather extends beyond that, which is the goal of our research, especially since the subject of the study revolves around the extent of the impact of social responsibility on improving good governance and providing a practical model to help institutions integrate social responsibility into their governance strategies, and proposing solutions to overcome the challenges facing institutions in this area.

- Theoretical framework of the study:

Institutions seek to become good citizens, therefore, they must first adhere to all laws regulating society, and perform their duties towards their environment and the society in which they operate, which is called social responsibility, where these institutions bear this responsibility not only to achieve reputation and profits, but to ensure that they do not cause harm to other parties, and this is what the research problem seeks to answer through the set of elements in which we will address this issue.

First: Social responsibility of institutions

According to the text of the (OCDE) principles for corporate governance..., it is expected that boards of directors deal fairly with the concerns of other stakeholders, and take into account the environmental and social standards of institutions as part of their commitment to implementing governance.

1. Concepts of social responsibility:

A. The historical development of social responsibility:

Anyone who follows the development of the concept of social responsibility will notice important changes and qualitative additions that have enriched this concept over time, by monitoring the following three stages:

- The stage of profit maximization management 1800-1920: The primary responsibility of institutions was to maximize profits and move towards pure self-interest, considering money and wealth to be more important, by raising the slogan (what is good for me is good for the country).

- The guardianship management stage 1920-1960: The responsibility of institutions was to achieve the appropriate profit that achieves self-interest and the interests of other parties such as shareholders and workers, considering that money and wealth are important but also individuals are important (Najm Abboud, 2006, pp. 127-128), and its slogan raised is (what is good for institutions is good for the country).

- Quality of Life Management Stage for the period between 1960 and the present: During this stage, the primary responsibility of institutions is that profit is necessary, but individuals are more important than money, and this is what achieves the private interest of the institution and the interests of shareholders and society as a whole, the slogan raised (what is good for society is good for the country).

The eighties of this stage were followed by many successive disasters that directly affected people and caused damage to the environment, as these disasters have a decisive role in mobilizing voices such as organizations, international bodies, media, associations... calling for institutions and the private sector to bear and perform their responsibilities towards the society and environment in which they operate.

B. Definition of social responsibility:

Researchers and many international organizations have provided multiple points of view regarding the concept of social responsibility, including:

- Taher Al-Ghalbi and Saleh Al-Amri defined it as "a duty-bound commitment on the part of institutions towards society and its various segments, taking into account the long-term expectations of these segments, and embodying them in images that are predominantly concerned with workers and the environment, provided that this approach is voluntary and not legally binding" (Abu Archid, 2006, p. 12).
- (Drucker) defined it in 1977 as: "The institution's commitment to the society in which it operates" (Al-Ghalbi & Mohsen Al-Amri, 2010, p. 49).
- (Anderson) also defined it as: "The need to evaluate the effects of personal and organizational decisions within the framework of an integrated social system, this does not necessarily mean neglecting profitability, but profits must be achieved in a socially acceptable manner" (Diab Awad, 2012, p. 133).
- The World Bank defined it as: "The commitment of institutions to contribute to sustainable development, by working with their employees and society as a whole to improve the standard of living".
- The International Business Council for Sustainable Development defined it as: "The ongoing commitment of institutions to behave ethically, contribute to economic development, and improve the quality of life for employees, their families, and society as a whole" (Jamaï & Ben Abdel Aziz, February 14-15, 2012).

C. Principles of Social Responsibility:

Corporate social responsibility is based on a set of basic principles, which can be summarized as follows:

- Accountability: The institution responds to the necessary inspection and auditing processes, and responds to accountability regarding the results of its decisions and the impacts of its activities on the environment and society, as well as the procedures it adopts to reduce negative impacts on the environment.
- Transparency in transactions: Disclosure and disclosure in a (reasonable) clear and accurate manner of data, and providing the necessary information in a manner that is understandable to those requesting it from stakeholders, at any time to make decisions.
- Ethical behavior: Institutions are responsible for developing and implementing all ethical practices related to dealing with stakeholders.
- Respecting the interests of stakeholders: The institution must be aware of and respect the interests of all stakeholders dealing with it, and balance the legitimate interests of all stakeholders and respond to them.
- Respect for the rule of law: The institution is committed to all legal requirements in managing its activities, and ensuring that its relations are conducted within the powers of the legal framework.

- Respect for international standards of conduct: The organization adopts fair practices towards all parties, deepens relations with the community, and works hard to protect the environment, under international standards.
- Respect for human rights principles: The institution's work policies are consistent with what is stipulated in the Universal Declaration (International Charter) of Human Rights, and respects its provisions .(Darine, 2013, p. 15)

D. The importance of social responsibility for the institution:

The importance of social responsibility is embodied through the comprehensive return achieved by the institution and all parties when committed:

- Studies have proven the existence of a real link between the social practices of the institution and positive financial performance.
- Improving the image of the institution in the community, especially among employee customers, and contributing to the success of its plans and goals, considering the reputation of the institution as one of the most important criteria for its success.
- Improving the prevailing work environment by instilling a spirit of cooperation and cohesion between the various parties.
- Obtaining the loyalty of employees and workers by involving them in the decision-making process, leads to increased productivity and reduced errors (Al-Ghalbi & Mohsen Al-Amri, 2010, pp. 52-53).
- It also has other benefits represented in achieving quality, better financial return, reducing costs, advanced performance level, responding to customer aspirations, and creating social acceptance and a positive relationship with the community.
- Improving the reputation of institutions, which encourages and increases the confidence of the public dealing with them, making them eligible to borrow from the banking sector, and able to attract investments.
- Responsible institutions are distinguished by their ability to attract and retain highly qualified workers, and social commitment among their cadres generates a desire to continue working in them, due to the legal and ethical commitment towards all stakeholders, including employees, and they are distinguished by a level of transparency, integrity, and respect for business ethics.

E. Dimensions of social responsibility of institutions:

Social responsibility includes a set of dimensions, concentrated in some areas, especially social work, combating corruption, human development, employment, and environmental conservation, as the social responsibility of institutions is based on the theory of stakeholders, which states that the primary goal of capital is to generate and maximize value for all stakeholders and society as a whole (Jamaï & Ben Abdel Aziz, February 14-15, 2012, p. 6).

The comprehensiveness of the content of social responsibility led the researcher (Carroll Archie) to state that social responsibility includes four essential dimensions: the economic dimension, the moral dimension, the legal dimension, and the charitable dimension (Delchet, 2007, p. 36). These interconnected dimensions have been employed in a hierarchical, sequential manner, as shown in the figure below:

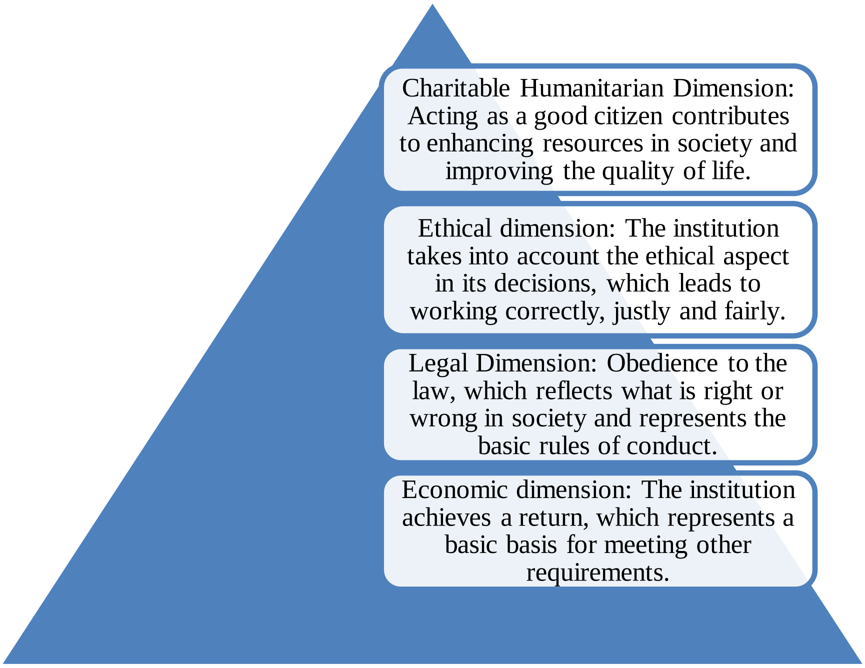

Figure No. (1): Carroll's pyramid of social responsibility

The economic dimension is based on the principles of competition and technological development and includes a large group of elements of social responsibility, which must be taken into account within the framework of respecting the rules of fair and free competition, and taking full advantage of technological development without causing harm to society and the environment.

As for the legal dimension: it represents the commitment to laws and instructions determined by the state, which must be respected and not violated by institutions, and is based primarily on protecting the environment from pollution and preventing the arbitrary use of its resources while providing an equal work environment and opportunities for all without discrimination.

The ethical dimension: Institutional management is supposed to absorb the ethical and behavioral aspects of the societies in which it operates, although these aspects have not yet been framed by binding laws, respecting them and the institution's work with them is considered necessary to increase its acceptance in society (Jamaï & Ben Abdel Aziz, February 14-15, 2012, p. 65). We find that one of the biggest challenges facing the institutional community, especially in a multicultural and multinational environment, is to find a source or standard that serves as a basis for an ethical charter regardless of national culture or national issues, for clarification, in English culture, it can be expressed by reporting any violations and infringements of regulations and systems to senior management (Sullivan & Shkoltkov, 2006, p. 5).

At the top of the pyramid is the charitable dimension, which is generally linked to the principle of developing the quality of life and its offshoots related to public taste.

2. The social performance of the institution and its relationship to economic performance:

According to Friedman, the continuity of the institution is largely linked to its relationship with various stakeholders, who are affected by it and affect its performance, as the performance of the institution has today extended to include social performance within the framework of social responsibility, which means that social performance is the transformation of the social message of an institution into a reality and a practice that is consistent with the accepted social values and linked to social humanitarian services for the needy segments of society (Azzawi & Moulay Lakhdar, 2012, p. 10).

Social performance is defined as "the reflection of an organization's activity on the social side of all stakeholders", as it is concerned with the manner and method by which the organization manages the positive and negative effects resulting from the pursuit of all its activities on the communities and groups within which it operates.

A. The relationship between social performance and the economic performance of the institution:

The purpose of the social performance of the institution is to achieve goals related to society, while economic performance aims to achieve the maximum possible profit; some believe that the two goals cannot be combined due to their conflict and contradiction, because the institution's adoption of social responsibility negatively affects its economic and profit ambitions, and reduces its competitive capabilities due to the additional costs in social responsibility projects, which competing institutions that do not adopt social responsibility may not pay, the proponents of this opinion used the costs of pollution reduction projects as an example; and there is another opinion that sees the existence of a positive relationship between the social performance of the institution and its economic performance, (Ibn Salem & Balkhedr, 2012, pp. 7-8), where they attributed the reason for this to:

- Allocating special costs such as environmental conservation, and product quality, and reducing huge costs resulting from taxes.
- Investing in social responsibility is not very expensive and has a great return, as developing the relationship between the institution and workers and employees supports their productivity.
- Some research has also found that institutions that apply social responsibility have great community popularity, which leads to an increase in the number of their customers and an increase in the value of their shares, and governments may favor them by granting them subsidies and legal privileges .(Al-Ghalbi & Mohsen Al-Amri, 2010, p. 75)

The following figure highlights the long-term complementary relationship between the economic and social performance of the institution.

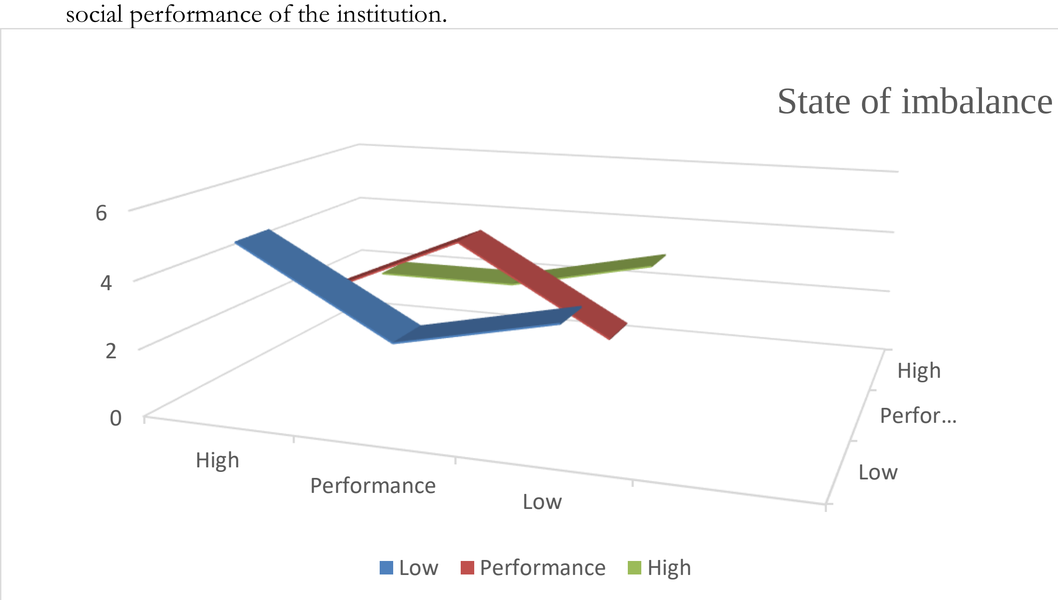

Figure No. (2): The economic and social performance of the institution

We can say that the economic and social performance of the institution are contradictory in the short term, but in the long term, a balanced and integrated relationship can be reached between them through the reflection of each on the other.

B. Economic effects of applying social responsibility in institutions:

Social responsibility achieves a set of economic effects through its application in business organizations, as it is considered the pillar towards achieving sustainable growth, and this can be clarified through the following table:

Table No. (1): Economic effects resulting from the benefits of social responsibility for institutions

Standards	Apply or not to apply the standard	Means used in application	Strategic benefits	Short-term economic benefits	Long-term economic benefits
- Increase in the amounts directed to investments - Decrease in the organization's financial results - Increase in market share - Improvement of the organization's financial resultsEnvironmental protection	Yes	-Creativity -Introduction of cleaner production technology	Priority in caring for environmental protection	- Increase in the amounts directed to investments - Decrease in the organization's financial results	- Increase in market share - Improvement of the organization's financial results
	No	Paying environmental taxes and fees		Financial result is not affected	-Loss of market shares -Deterioration of the company's financial results
Product quality and customer relationship	Yes	-Creativity -Prevention processes on quality	-Customer loyalty and trust -Expansion of the institution's market	-Increase in the amounts directed to investments -Decrease in the financial results of the institution	-Gain market shares -Improve the financial results of the company
	No		-Loss of customers -Deterioration of profit margins	Deterioration of the company's turnover	Deterioration of the financial result of the institution
Responsible management of human resources	Yes	Individual Mobility Training and Formation Programs	-Stable social climate -Workers' efforts combined around the institution's project	Decrease in productivity	Improve competitiveness and productivity
	No		- Unstable social climate -High costs of laying off workers	Low productivity	Production decline
Application of governance principles	Yes	Application of Disclosure and Transparency Principles	-Attracting new shareholders	Good corporate governance	Increase in the company's share value
	No		-Being attacked on the stock exchange	Loss of control over the organization	The deterioration of the company's share value
Integration into the social environment	Yes	Stakeholder in Local Development	-Improving the image and reputation of the institution	Good communication with stakeholders in the local community	Involvement of local partners in the Foundation's project
	No	-	-	-	-

From the previous table, we note that adopting social responsibility in institutions achieves a set of effects, which we list as follows:

- In terms of environmental protection: The effects appear gradually and not directly, as through the institution's interest in protecting the environment, it relies on clean technologies for cleaner production, which increases the costs of environmental investment and reduces its financial results in the short term, but in the long term, its market share increases and financial results improve, and it avoids paying expensive taxes and fees. However, if the organization does not adhere to this, it will inevitably be exposed to expensive environmental taxes and fees, which will lead to undermining its image in front of other stakeholders, and as a result it will lose its market shares and its financial results will deteriorate.

- In terms of product quality and customer relationship quality: The organization adopts periodic product quality control processes that suit consumer tastes, to gain customer satisfaction and loyalty, ensuring the expansion of its market shares, however, this strategy leads to an increase in the amounts directed to investments, which reduces the organization's financial results in the short term, while in the long term, the organization's financial results improve and its market shares expand more steadily, and if it does not apply this, it loses its customers and loses profit margins, which causes a decrease in turnover, and thus its financial results deteriorate.

- In terms of responsible human resources management: By the organization following individual mobility training and development programs, the costs of investing in training these human resources may increase, and the organization's productivity may decrease in the short term due to the existence of an unstable social climate, however, by enabling trainees to carry out their activities professionally and in the long term, the organization's productivity increases, which improves its financial results and supports its competitiveness in the market, in contrary, and in unstable social conditions, you may be forced to lay off your workforce and bear the consequences of the layoff costs, which will cause your productivity to decline and your financial results to deteriorate.

- In terms of applying governance principles: By adopting disclosure and transparency in its reports, the institution is able to attract new investors and gain the trust of new shareholders, which expands the institution's capital without the cost of bank loans, while if it does not care about this, it has no chance of partnering with new investors, and thus its financial results decline and the value of its shares deteriorates, which excludes it from competition (Geneviève & others, 2002, p. 273).

- In terms of integration into the social environment: Strategically, the institution improves its image and achieves a good reputation among clients as an active party with relevance in local development, which expands its short-term contacts with active parties in the local community, and in the long term and through an expansionary participatory effort, local partners become involved in the institution's projects, which increases its turnover and profits, however, if it neglects and does not care about this, no positive impact occurs.

Second: Social Responsibility Accounting (Social Accounting)

Social responsibility accounting emerged as a result of the pressures that prevailed in developed countries from environmental conservation associations and human rights associations, it is a new accounting branch that includes several aspects such as environmental accounting, economic accounting, social accounting and human resources accounting (Arab Administrative Development Organization, 2001, p. 198)

1. Definition of Social Responsibility Accounting:

It is defined as: "A branch of accounting that aims to determine the institution's results and financial position through a social approach, considering the institution's relationship with all stakeholders, not just the interests of the owners" (Al-Ghalbi & Mohsen Al-Amri, 2010, p. 111).

It is defined as: "Activities that specialize in measuring and analyzing the social performance of the institution, and communicating this information to the relevant groups, to help them in making decisions, and evaluating the social performance of these institutions" (Laibi Hato, 2009, p. 8).

Through the previous definitions, we can say that social responsibility accounting is the sum of the results of information related to the social performance of the institution, which it works to communicate regularly to all parties concerned with it, for their benefit.

2. The importance of accounting disclosure for social responsibility:

The management of institutions finds it very important to disclose their social performance to various stakeholders, because these parties view disclosure as accurate and specific answers that contribute to developing the relationship between all parties; The importance of timely disclosure for institutions is clear in the following (Al-Ghalbi & Mohsen Al-Amri, 2010, p. 113):

- Improving the relationship with various stakeholders and society, by taking their demands into consideration, within specific quantitative and monetary indicators, in various reports that show the institution's interest in the environment and workers.
- Increasing the credibility of institutions towards these parties, through these official reports attached to the institution's budgets, and their approval by reliable external parties such as accounting and legal auditing offices.
- Improving the relationship with countries as the sponsoring framework and interested in finding an acceptable balance for the various parties.

Third: Social Audit

The main task of social auditing is to attempt to study the performance of institutions in their social responsibility, and to transform this performance into verifiable components, which enables them to be measured, accordingly, social auditing focuses on choosing the efficiency of the application of social responsibility accounting as a system within institutions, then informing the relevant parties of the results of this test, as a commitment to the social goals of society when applying the social responsibility accounting system increases confidence in the efficiency of this system when carrying out its audit procedures (Mohamed Awda, 2008, p. 26).

1. Principles of social auditing:

Social auditing helps and encourages the organization to monitor and improve its social performance regularly, accordingly, there are six principles that form the basis of a good audit:

- **Comprehensive (multi-faceted) view:** It must reflect the perspectives of all stakeholders and those affected by the organization, which is its audience.
- **Complete:** The social audit must focus on the extent to which performance is improved in terms of social, environmental, and community aspects.
- **Regular:** The social audit must be carried out regularly and not randomly.
- **Review:** The accounts are examined annually by one or more persons who have no interest in falsifying the results.
- **Disclosure:** The results of the social audit must be announced to all stakeholders in the organization and society in general (infotechaccountants, 2017).

2. The importance of social auditing:

Social auditing allows the organization to achieve the following:

- Effective supervision and direction of performance, and understanding the relationship between social and commercial aspects.
- Allows the organization's audience to influence its performance and behavior, and influence its future policies.
- Understand the cost and implications of the environmental, social, and cultural impacts of the organization's activity, to choose between priorities, and modify the application in light of the results extracted.
- Enables the organization to disclose its performance and social achievements, with documented evidence instead of unfounded claims.

▪ Allows the organization's funders, lenders, and audience (workers, customers, employees, and the community) to judge the organization if it has achieved added value from a social, cultural, and environmental perspective.

Through what has been mentioned about the principles and dimensions of corporate social responsibility, it is clear that it works in integration with the principles of governance to achieve sustainability in these institutions, as governance is a guiding system for the institution's work and monitoring it at the highest level to achieve its goals and meet the necessary standards of responsibility, integrity, and transparency through the corporate social responsibility approach, while social responsibility has a flexible and comprehensive nature that allows and encourages taking measures according to the available financial capabilities, under the market facts and requirements, which makes its approach consistent with good governance in many points, including:

▪ The Foundation works to eliminate all forms of forced labor.

▪ Eliminate racial discrimination in employment and professions, and support human rights by business organizations.

▪ Combat corruption in all its forms, including extortion and bribery, and effectively recognize the right to social accountability.

Therefore, we cannot in any way imagine a bad administration that practices all types of corruption, adopting social responsibility.

Conclusion:

With the increasing economic, environmental, and social challenges facing institutions in the modern era, it has become necessary to adopt social responsibility practices far from being a mere voluntary option, as studies and experiments have proven that institutions that integrate social responsibility into their administrative and governance strategies achieve long-term sustainability, enhance stakeholder confidence, and achieve stable financial performance that surpasses institutions that focus only on achieving short-term profits.

In this study, we analyzed the close relationship between social responsibility and good governance, where it was clarified how responsible practices enhance the principles of governance through transparency, accountability, justice, and rational management of resources, where it became clear that institutions that adopt good governance are more capable of implementing social responsibility strategies effectively, which is positively reflected in their sustainability from the economic, environmental, and social aspects.

We have reached a set of results, the most prominent of which are as follows:

▪ The complementarity of the relationship between social responsibility and good governance: Social responsibility contributes to improving the level of governance within institutions by enhancing transparency and accountability, which leads to improving the decision-making process and increasing the confidence of investors and stakeholders.

▪ Good governance works to provide an appropriate institutional environment for the effective application of social responsibility, making it more sustainable and influential in the long term.

▪ The role of social responsibility in achieving institutional sustainability: Adopting social responsibility policies leads to improving financial performance by attracting investors and enhancing customer loyalty.

▪ Applying environmental sustainability practices reduces operating costs and improves the institution's reputation.

▪ Focusing on social responsibility enhances employee well-being and increases productivity, which contributes to the sustainability of the institution at the human and organizational levels.

Challenges facing institutions in integrating social responsibility with governance:

- Perhaps the most prominent of these is the lack of binding legal legislation in some countries, which makes the application of social responsibility dependent on the desire of management, rather than a clear institutional policy.
- High costs associated with implementing social responsibility and sustainability strategies, especially in small and medium enterprises.
- Weak internal awareness among some institutions about the importance of integrating social responsibility within governance policies, which leads to a lack of actual commitment to implementing its provisions.

Based on the findings, the following recommendations can be proposed to help organizations improve social responsibility practices and enhance the role of governance to achieve sustainability.

- Strengthening the legal and regulatory framework: It is necessary to formulate laws and legislation that oblige organizations to adopt social responsibility practices within governance policies, which ensures their sustainability in the long term.
- Developing integrated strategies for social responsibility and governance: Organizations must develop clear policies to integrate social responsibility into their administrative structure, while identifying performance indicators to measure the impact of these policies on sustainability.
- Motivating organizations to adopt sustainable governance: Governments and financial institutions can provide financial incentives and tax reductions to organizations that apply sustainability standards, which encourages more organizations to adopt these practices.
- Raising institutional and community awareness: Organizing awareness campaigns and training courses on the importance of social responsibility, and how to integrate it into governance systems to achieve actual sustainability.
- Developing impact measurement mechanisms: Institutions must create accurate performance indicators that enable them to measure the extent of the success of social responsibility in achieving governance and sustainability goals.

Finally, it becomes clear that social responsibility, good governance, and corporate sustainability go beyond being theoretical concepts, but rather are integrated strategies that institutions must adopt to ensure their survival in a competitive business environment, because institutions that ignore these aspects may face major challenges and difficulties in the future, whether in terms of losing the confidence of investors and customers, exposure to legal risks, or losing the ability to compete in global markets, therefore, achieving corporate sustainability requires strong administrative will, clear regulatory frameworks, and effective partnerships between the public and private sectors, as through institutions' commitment to adopting good governance and social responsibility practices, they can achieve sustainable growth that meets the needs of the present without compromising the ability of future generations to meet their needs.

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