


THE MEDIATING ROLE OF ORGANIZATIONAL CULTURE FOR THE RELATIONSHIP BETWEEN INTERNAL SOCIAL RESPONSIBILITY AND INTELLECTUAL CAPITAL

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ARTICLE INFO	ABSTRACT
<p>Article history:</p> <p>Received 20 February 2023</p> <p>Accepted 08 May 2023</p>	<p>Purpose: The objective of this study was investigate the effect of internal corporate social responsibility on intellectual capital and testing the moderate effect of organizational culture between the dependent and independent variables in the Jordanian banking sector.</p>
<p>Keywords:</p> <p>Internal Corporate Social Responsibility; Organizational Culture; Intellectual Capital; Human Resources Management; Ethics.</p> <div data-bbox="172 1032 480 1279" style="text-align: center;">  </div>	<p>Theoretical framework: Internal corporate social responsibility(ICSR) ,Intellectual capital (IC), and organizational culture (OC) are usually considered three crucial pillars to increase firms’ performance in the urban world. Nevertheless, in Arabian countries such as Jordan, these pillars have not received adequate consideration from specialists.</p> <p>Design/methodology/approach: The researcher designed a questionnaire based on the objectives and hypotheses of the study. The researcher distributed 350 questionnaires. 336 questionnaires have been retrieved. SPSS and Smart PLS 4was used to analyze the collected data and test the hypotheses.</p> <p>Findings: Study results showed a positive and significant correlation between Internal corporate social responsibility and intellectual capital , from the standpoint of managers in Jordanian Banking sector. Organizational culture plays a moderating role in the relationship between Internal corporate social responsibility and intellectual capital.</p> <p>Research, Practical & Social implications: Some managerial implications for bank managers in Jordanian banking sector have emerged based on the findings of this study.</p> <p>Originality/value: As far as the author is aware, this is the first empirical study conducted to examine the interrelationship between internal corporate social responsibility, organizational culture and intellectual capital, and their combined effects Arabian countries such as Jordan.</p> <p>Doi: https://doi.org/10.26668/businessreview/2023.v8i5.1926</p>

O PAPEL MEDIADOR DA CULTURA ORGANIZACIONAL PARA A RELAÇÃO ENTRE RESPONSABILIDADE SOCIAL INTERNA E CAPITAL INTELECTUAL

RESUMO

Objetivo: O objetivo deste estudo foi investigar o efeito da responsabilidade social corporativa interna sobre o capital intelectual e testar o efeito moderado da cultura organizacional entre as variáveis dependentes e independentes no setor bancário jordaniano.

Referencial teórico: Responsabilidade Social Corporativa Interna (ICSR), Capital Intelectual (CI) e Cultura Organizacional (CO) são geralmente considerados três pilares cruciais para aumentar o desempenho das empresas no mundo urbano. No entanto, em países árabes como a Jordânia, esses pilares não receberam a devida consideração por parte dos especialistas.

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Desenho/metodologia/abordagem: O pesquisador desenhou um questionário com base nos objetivos e hipóteses do estudo. O pesquisador distribuiu 350 questionários. 336 questionários foram recuperados. SPSS e Smart PLS 4 foram usados para analisar os dados coletados e testar as hipóteses.

Resultados: Os resultados do estudo mostraram uma correlação positiva e significativa entre a responsabilidade social corporativa interna e o capital intelectual, do ponto de vista dos gerentes do setor bancário jordaniano. A cultura organizacional desempenha um papel moderador na relação entre a responsabilidade social corporativa interna e o capital intelectual.

Implicações de pesquisa, práticas e sociais: Algumas implicações gerenciais para gerentes de bancos no setor bancário da Jordânia surgiram com base nas descobertas deste estudo.

Originalidade/valor: Até onde o autor sabe, este é o primeiro estudo empírico conduzido para examinar a inter-relação entre responsabilidade social corporativa interna, cultura organizacional e capital intelectual, e seus efeitos combinados em países árabes como a Jordânia.

Palavras-chave: Responsabilidade Social Corporativa Interna, Cultura Organizacional, Capital Intelectual, Gestão de Recursos Humanos, Ética.

EL PAPEL MEDIADOR DE LA CULTURA ORGANIZACIONAL PARA LA RELACIÓN ENTRE RESPONSABILIDAD SOCIAL INTERNA Y CAPITAL INTELECTUAL

RESUMEN

Propósito: El propósito de este estudio fue investigar el efecto de la responsabilidad social corporativa interna sobre el capital intelectual y probar el efecto moderado de la cultura organizacional entre las variables dependientes e independientes en el sector bancario jordano.

Marco teórico: La Responsabilidad Social Corporativa Interna (RSI), el Capital Intelectual (CI) y la Cultura Organizacional (OC) son generalmente considerados tres pilares cruciales para incrementar el desempeño de las empresas en el mundo urbano. Sin embargo, en países árabes como Jordania, estos pilares no han recibido la debida consideración por parte de los expertos.

Diseño/metodología/aproximación: El investigador diseñó un cuestionario basado en los objetivos e hipótesis del estudio. El investigador distribuyó 350 cuestionarios. Se recuperaron 336 cuestionarios. SPSS y Smart PLS 4 se utilizaron para analizar los datos recopilados y probar las hipótesis.

Resultados: Los resultados del estudio mostraron una correlación positiva y significativa entre la responsabilidad social corporativa interna y el capital intelectual, desde el punto de vista de los gerentes del sector bancario jordano. La cultura organizacional juega un papel moderador en la relación entre la responsabilidad social corporativa interna y el capital intelectual.

Implicaciones de investigación, prácticas y sociales: Algunas implicaciones gerenciales para los gerentes bancarios en el sector bancario jordano surgieron en base a los hallazgos de este estudio.

Originalidad/Valor: según el conocimiento del autor, este es el primer estudio empírico realizado para examinar la interrelación entre la responsabilidad social corporativa interna, la cultura organizacional y el capital intelectual, y sus efectos combinados en países árabes como Jordania.

Palabras clave: Responsabilidad Social Corporativa Interna, Cultura Organizacional, Capital Intelectual, Gestión de Recursos Humanos, Ética.

INTRODUCTION

Currently, firms of various specialties' and ownership have adopted external and internal social responsibility as a philosophy and a strategic approach to deal with the environment and all of its components. On the other side, advanced and focused on development and progress. So, the shared understanding of social responsibility and intellectual capital in Jordanian banks is that they both refer to making a genuine contribution to the development of the country's society and economy in order to raise the standard of living. The philosophy of social responsibility, as well as the elements of the concept of intellectual

capital in Jordanian commercial banks, are thus clarified by the research. This concept is a modern one imposed by the ideologies of social creativity and administrative thought, and it is the duty of business organizations to strengthen this interdependence in order to maintain the creative mind within the organization (.Abdelmotaleb,& Saha,. 2020 ; Riyadh et al..2021).A number of factors, including the paucity of information about employees in the literature on corporate social responsibility and the overemphasis on external stakeholders, have contributed to the growth of interest in the topic of the social responsibility of organizations in human resource management (ICSR) over the past few years. In reality, employing socially conscious HR practices can aid businesses in increasing the ethical awareness of their staff members and actively encouraging them to participate in CSR initiatives.(Shen, &Jiuhua,2011; Barrena et al,2011)

Investing in fixed and current physical assets is no longer feasible, so it has become necessary to invest intellectual resources at the level of the organization and at the level of individuals with creative capabilities in order to achieve added value. Since the beginning of the 1980s, the traditional view of physical capital has changed to move towards investment in intellectual capital. both materially and morally, as well as to secure a long-lasting competitive advantage. (Altuner et al, 2015).Organizations have discovered an important source of intellectual capital that management must pay attention to. It brings many benefits to the organization, the most significant of which is maintaining the organization's expertise, accumulating its knowledge, and achieving its competitive advantage. Appropriate and appropriate organizational culture appears to be one of the relatively recent solutions and entrances to the exploitation of intellectual capital. To succeed in the current environment, the Jordanian banking sector must effectively utilize intellectual capital, care for intangible resources like it to be more competitive, and care for social responsibility initiatives and incorporate them into organizational culture to be able to serve stakeholders and enhance their reputation. Studies (Turker, 2009; Lin, 2016) indicated that the focus of social responsibility studies was always related to the external dimension of social responsibility, with less attention given to the internal dimension (Mory et al., 2016). These studies show a lack of internal social responsibility studies. A study found that while there was minimal interest in the internal aspect of social responsibility, research studies tended to focus on the social impact of organizations on the communities they serve (Cornelius et al., 2008). The idea of ((ICSR)) is still not uniform and does not adequately address the internal component of social responsibility due to the lack of studies in this area. Researchers don't have a clear

understanding of it, hence there isn't a complete definition of this topic (Omid,.; Dal, 2022).The purpose of this study is to ascertain the contribution that Jordanian banks' actual implementation of internal social responsibility can make to the long-term sustainability of intellectual capital and its fundamental components. essentially represented by people resources that can influence the organization's work for the better. The achievement of the organization's goals set during the course of its pre-established plan is what is later reflected in that achievement. In the Jordanian commercial banking industry, this study also seeks to understand the mediating role organizational culture plays in the relationship between internal social responsibility and intellectual capital. The linkages between two of the three variables—such as the connection between social duty and intellectual capital, as in (Altuner, 2015; Nirin et al., 2022; Aras et al., 2011) studies—were explored in light of the theoretical framework and earlier research. Moreover, the connection between intellectual capital and corporate culture, as demonstrated by (Zroji and Salam, 2018; Beljazia, 2021; Chen, 2022) studies. In any event, the theoretical literature has not examined the connections between the three variables and their shared consequences. This study stands out because it connected corporate culture, intellectual capital, and internal social responsibility as a mediating factor.

As a unique contribution to this study, the researcher will clarify the idea of (ICSR) and define it procedurally based on Carroll's hierarchy of social responsibility in the next sections. As an extra contribution to this research, we will empirically examine the effects of internal social responsibility (ICSR) on intellectual capital and the mediating function of organizational culture for this relationship. The theoretical development of the research model is then continued in the following section of the study, along with the development and experimental testing of hypotheses. The questionnaire responses of the Jordanian commercial bank managers in the Jordanian banks made up the data set for this study. The study's conclusions and any pertinent ramifications will be explored in the last section.

LITERATURE REVIEWS

Corporate Social Responsibility Towards Employees

Internal social responsibility was defined by (Mory, 2016) as a socially responsible action taken by the organization toward its employees. This action is primarily expressed through social responsibility activities of the organizations directed at employees, such as job stability, a positive work environment, skill development, diversity, and the balance between work and life, empowerment, and employee participation. The European Commission

documents also identified practices of social responsibility of organizations towards workers, such as: improving worker skills, providing educational opportunities, encouraging social programs to increase the skills of the unemployed, providing flexible working hours, providing equal opportunities, work-life balance programs, and providing child care programs (Leiva et al., 2012). (Wouters, 2008) According to (Krstovic et al., 2012), an organization's social responsibility to its human resources includes providing a safe working environment, upholding human rights, promoting equality, prohibiting discrimination based on gender, race, or national origin, fostering employee growth, offering additional benefits to workers, and ensuring job stability.

(Carroll, 1979) holds the opinion that an organization's social responsibility extends beyond its financial and legal obligations to encompass its moral obligations and charitable giving. The demand for a thorough overview of these aspects is imposed on the researcher notwithstanding the significance of what these studies included in identifying the dimensions and patterns of social duties at the level of the connection with employees. To give the following comprehensive model of what businesses can offer employees as the foundation for their social obligations to them:

Ethical Responsibility in Human Resource Management Practices

Business organizations uphold their ethical duties when recruiting employees by following the right application process, being honest about job openings, ensuring that hiring practices are fair, accepting objections to hiring decisions in the event of violations of these practices, and adhering to methods Research to acquire the necessary competencies (Decenzo, & Robbins, 2010). According to (Dessler, 2008), organizations should be fair in their selection processes by tying the methods to the job, demonstrating the applicant's competency, giving them a chance to speak, facilitating two-way communication between the applicant and the interviewer, and using the right selection tools, like performance tests, honesty tests, and personality tests. According to (Cantele, 2018), the moral responsibility in training is to ensure that all employees are included in training courses, that the training programs are part of an integrated package to keep up with scientific advancement, that the training programs are enhancing career paths, and that the training programs are enhancing the development of future leaders. They should also enhance the organization's culture by highlighting the social and ethical aspects and sparing the vulnerable. (O'higgin & Bairbre, 2005) stated that the moral responsibility in salaries is by viewing salaries and wages as a moral and social contract, and

wages must be fair and equal, as well as to choose appropriate methods for paying wages, as well as to provide indirect compensation by way of social security and health insurance, as well as to prevent discrimination between employees with wages and salaries. Employees must be aware of how their supervisors conduct the performance appraisal process as well as the criteria upon which the evaluation will be based in order to fulfill their ethical duty to evaluate employees' performance. Performance, entire concentration on performance, and not being selective (Ferrell, 2008). With organizational policies relating to hiring personnel, promoting minorities and supporting career routes, as well as through organizing the appropriate training programs with the purpose of developing awareness of diversity, organizations play a significant role in fostering diversity among their employees. In addition, businesses have an ethical duty to hire and support employees regardless of their age, gender, race, or other traits. (Sarvaiya et al., 2018; Liu & Wang, 2010). A study was undertaken by Brayhi (2021) with the goals of determining the extent to which social responsibility is practiced toward human resources (employment, wages, training, and social services), as well as the impact of social responsibility on worker performance across its various aspects. The study's findings revealed a modest level of social responsibility practice and a favorable correlation between social responsibility and job performance. Inai & Hadi (2018) undertook a study to determine the reality of Yemeni telecom businesses' commitment to internal social responsibility (including the economic, legal, ethical, and human dimensions) and how that commitment affects organizational performance. The study demonstrated a strong relationship between internal social responsibility and organizational success, as well as a high level of internal social responsibility.

Charitable Responsibilities Towards Employees

One of the foundational elements for a corporation to demonstrate its charitable obligations to employees is social service activities (Jamali et al, 2015). Thus, they genuinely improve employee wellbeing for the firm. These social initiatives' most crucial components are: first, educational assistance and the opportunity for employees to join the university to complete their studies. Second, Providing housing for workers or helping them financially to obtain suitable housing, establishing sports and social clubs for employees and their families, and financially assisting in marriage (Greige et al, 2019). Third, Providing means of transportation from the residential areas to the workplace, and providing services related to providing a nursery for the children of workers (Salem, 2009). Fourth, Honoring outstanding

and creative individuals at work (Hussein & Jamil, 2012).. Fifth, Benefits programs and material benefits such as participation in profits: participation in the ownership of shares and participation in gains (Dahan et al, 2005).

In order to demonstrate how devoted banks operating in Jordan are to their social duties toward the local community, clients, suppliers, and competitors (external dimension), as well as toward staff, (Zyoud, 2013) performed a study (internal dimension). The study's findings demonstrated that banks are accountable to the local community as one of their policies and plans, and not just by accident, in order to create a marketing interface for it and promote sustainable development. Regarding the internal dimension, it was discovered that there is a default in terms of the sums spent on employees, as well as a lack of interest in educating and advancing employees, which did not reach 3.85% of the earnings.

In order to understand the current state of social responsibility for organizations and human resource management in Lithuania, (Buciuniene & Kazlauskaite, 2012) conducted a study. They also looked at the correlation between official social responsibility policies and organizational performance outcomes. According to the regression analysis, there is a correlation between socially responsible human resource management methods and improved organizational performance. A study was done in by (Valiente, Ayerbe & Figueras, 2012) to evaluate the social performance of a number of Spanish organizations. The survey's findings showed that worker-focused initiatives including equal opportunity, workplace safety, and budget programs are the ones that firms in the study sample most frequently engage in. Life's job and customer-focused pursuits like information transmission and product excellence. (Alshbiel & Al-Awawdeh, 2011) conducted a study to examine the connections between job commitment and the internal social responsibility of the Jordanian cement company, as well as the connections between the sub-internal dimensions of social responsibility (organizational structure, administrative policies, and creativity). The study found a link between internal social responsibility and devotion to one's career.

Organizational Culture

Organizational culture can be described as a complex collection of values, beliefs, assumptions, and symbols that influence how a company manages its operations. Organizational culture has a number of effects on learning, including defining individual views and transferring their knowledge to the organization, as well as dictating the procedures for locating and disseminating new knowledge. Also, it fosters social contact and plays a part in

knowledge sharing (Sheikh and Rifai, 2015; Udin. U.(2023). Given that organizational culture is one of the key factors determining an organization's success or failure and that it is linked to the success of the theory and its focus on the values and concepts that motivate its members to commitment, hard work, innovation, modernization, and participation in decision-making and work To maintain quality, it is imperative that organizations focus on their cultures (Beljazia, 2021).

On the creation of a precise classification for the many organizational culture types, authors' and researchers' perspectives varied. Organizational culture has been divided into four types by (Daft & Neo, 2001): adaptive/adventurous culture, message culture, bureaucratic culture, and group culture. Culture can be categorized using the approach provided by (Cameron & Quinn). Ideocracy, community, market, and hierarchy were included in the model of an organizational structure based on the competing values approach (Sandra, 2007). Corporate ideals, norms, and working practices are all part of the organizational culture. Individuals' attitudes, behaviors, and expectations are influenced by their values. Employee behavior patterns are determined by organizational principles, which also establish what behaviors are acceptable and unacceptable. At this level, which is one of the most crucial components of organizational culture, we can speak of the culture of power. Job culture, individual culture, and role culture. In the culture of power, we discover that influence and power are concentrated around a small number of people who have more influence over how decisions are made than other people are valued. The concept of job culture relates to the abilities and skills present in those who perform these occupations. As for the culture of the role, it depends in part on its work position within the levels of the administrative organization (Zroji and Salam, 2018). The prevalent norms and procedures in the organization's environment have a significant impact on the organization's ability to change since they serve as the standards for evaluating behavior within the organization and represent the organization's capacity to adapt to any emergency change. Work rules and procedures, then, refer to people's understanding of the significance of rules and regulations in organizational work, how to employ them, and how they affect organizational work in terms of complicated or simplifying labor. As a result, these policies must be precise, well-defined, and widely publicized. They are also written in a way that encourages teamwork, allows the company to adapt to its internal and external environment, and ensures freedom, initiative, creativity, and innovation. According to a study by Zroji and Salam (2018), organizational culture and social responsibility toward customers and employees have a positive relationship. A study by

(Beljazia, 2021) revealed that different organizational culture types have an impact on social responsibility as well as the influence of creative culture. The research of (Chen, 2022) demonstrated that organizational culture can play a moderating role in the relationship between social responsibility and creativity. Organizational culture may play a mediating role in the relationship between intellectual capital and organizational prowess, according to the study (Zapata & Gomez, 2021).

Intellectual Capital

Many scholars and pertinent international organizations have different perspectives on intellectual capital, but possibly the most well-known and significant of these ideas was put up by (Rizalnur and Rizka, 2019), who described it as a phrase used to unite the components of intangible capital. According to (Khavandkar et al., 2013), intellectual capital represents the true image of an organization's ability to compete and prosper in the labor market because it stands for skills and knowledge that rivals find challenging to mimic. Intellectual capital is a source of competitive advantage as it is a source of thought, creativity, and innovation. It is important in enhancing the performance of organizations and is the only factor that ensures they will achieve a competitive advantage (Gallardo et al., 2019). This is because it can increase productivity, enhance capacity, increase customer satisfaction, increase creativity, reduce costs, and add significant value to the organization, especially since it cannot be duplicated, dispensed with, or replaced (Lari et al., 2020).

Stewart (1997) defined the knowledge capital model in three components:

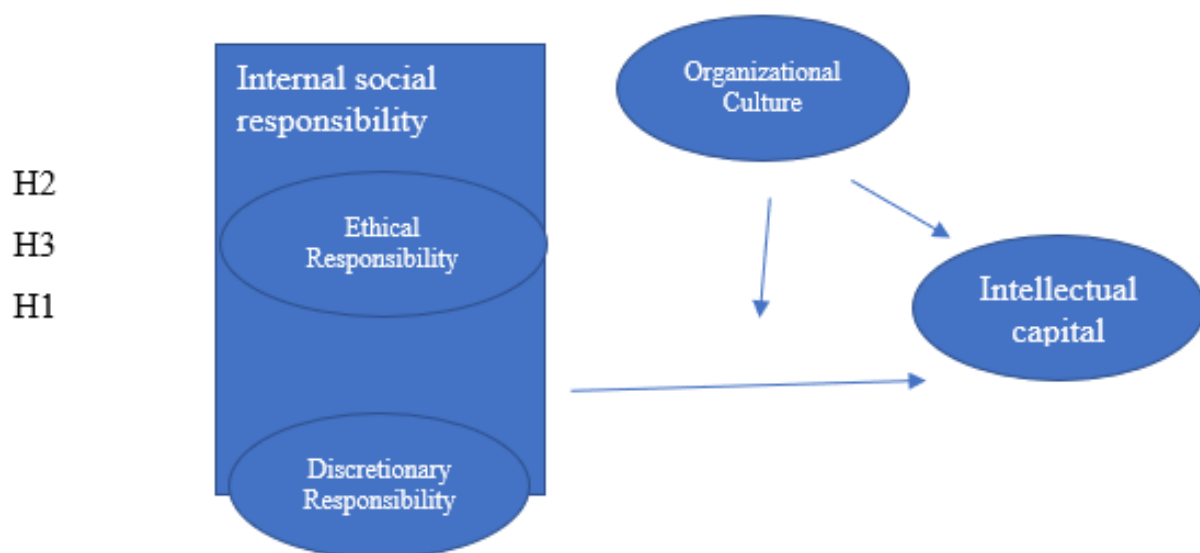
1. Human capital, which is the process of accumulating general knowledge of workers, their skills, and abilities. It is represented by the employees of the organization who are able to achieve better value for the work they do by applying the skills, experience and knowledge they possess, and towards solving the problems that their organizations suffer from or may face (Joshi et al, 2013).
2. Structural capital: Structural capital represents the totality of the knowledge assets owned by the organization, which are acquired and retained in the organization's structures, systems, and procedures. Structural capital includes the intangible aspects of any organization such as process, culture, relationships, and intellectual property. And the infrastructure supporting human capital, such as buildings, devices and equipment, processes, software, databases, and information systems. (Alkhateeb et al, 2016)

3. The relationship with customers, and it can also be called relational capital. It consists of all internal relationships with employees, market relations, power relations, cooperation between organizations and individuals, and the relationships that the organization has through its human resources with the parties interacting with it. Whether through work-sharing relationships These relationships must be strong, long-term, and based on loyalty to the organization.

The link between intellectual capital and social responsibility has been the subject of numerous research. A study on industrial enterprises listed on the Istanbul Stock Exchange was done by (Altuner, 2015). According to the study's findings, social responsibility and intellectual capital are positively correlated. (Duc et al., 2022) did a study in Qinam, and the findings indicated that social responsibility has a beneficial effect on intellectual capital and that intellectual capital plays a mediating role in the interaction between social responsibility and organizational governance. The study's findings (Nirin et al., 2022) also demonstrated a favorable connection between intellectual capacity and social responsibility. In contrast, the study (Aras et al., 2011) found no connection between social responsibility and the added value of intellectual capital in Turkey.

Based on the objective of this research study, Figure 1 below represent the conceptual frame work used in this study:

Figure 1: The research model



Source: Prepared by the author

According to figure (1) the researcher developed the following hypotheses:

Hypothesis 1 (H1). *There is a positive relationship between internal corporate social responsibility(ICSR) and intellectual capital(IC) in the Jordanian banking sector.*

Hypothesis 2 (H2). *There is a positive relationship between organizational culture(OC) and intellectual capital (IC) in the Jordanian banking sector.*

Hypothesis 3 (H3). *Organizational culture moderates the relationship between internal corporate social responsibility and intellectual capital in in the Jordanian banking.*

METHODOLOGY

With reference to previous studies, the researcher arranged a questionnaire to gather the primary data for this research. The questionnaire consisted of four basic parts, where first part included questions related to demographic variables of study sample, represented in (gender, qualification, experience, and job title), the second part included questions related to independent variable (internal corporate social responsibility) and its dimensions (ethical responsibility and discretionary responsibility) where the researcher prepared questions of this variable based on previous studies (Jani & Hadi, 2018;Brayhi, 2021), and the third part included questions related to dependent variable (Intellectual capital) where the researcher prepared questions of this variable based on previous studies (Aras et al, 2011, Gallardo, 2019),while the fourth part included questions related to intermediate variable (organizational culture) where the researcher prepared questions of this variable based on previous studies (Chen,2022 ; Zapata & Gomez, 2021).The participants were asked to identify the degree of their agreement with each item , using five point Likert scale.

ANALYSIS AND RESULTS

Data Collection

The researcher collected data based on primary and secondary sources, where the researcher for secondary data relied on annual reports of commercial Jordanian banks and official departments, and studies directly or indirectly related to the study variables while the researcher relied on questionnaire as a main instrument for collecting primary data.

The study population consisted of all managers working in Jordanian commercial banks, , where the researcher contacted human resources management of each company and distributed (400) questionnaires on a proportional sample that represent study population of employees within the upper and middle managements, where inspection unit included (General

Manager, Department Manager, Branch Manager, Department Head). The researcher retrieved (345) questionnaires and excluded (9) of it; due to their inadequacy, leaving a final sample size of (336) questionnaires subject for analysis.

Results & Discussion

To examine the collected data, the researcher used a partial least squares (PLS) technique to execute component-based structural equation modeling (SEM) through the Smart PLS 4 software.

Descriptive Statistics

After collecting the data, the researcher entered a descriptive statistic of the study variables. Table 1 displays the descriptive statistics of the study variables.

Table 1. The descriptive statistics of the research variables.

Variable	N	Mean	SD
Internal social responsibility		2.964	1.185
- Ethical responsibility		3.101	1.147
- Discretionary responsibility	336	2.826	1.207
Organizational culture		3.049	1.249
Intellectual capital		3.536	1.323

Source: Outputs of statistical analysis.

As shown in Table 1, the results show that the mean of internal social responsibility was 2.964 (SD = 1.195).. The mean of Ethical responsibility was 3.101 (SD = 1.147) and the mean of Discretionary responsibility was 2.826 (SD = 1.207). The results also indicate that the mean of Organizational culture was 3.049 (SD = 1.249). Lastly, the results indicate that the mean of the intellectual capital was 3.536 (SD = 1.323) and was the largest mean among the research variables.

Table 2. Convergent Validity(CR) and Goodness of fit of the model(GoF)

Variable	CR	AV E	Cronbac h Alpha	GoF
Ethical responsibility	0.762	0.52	0.553	
Discretionary responsibility	0.907	0.68	0.877	0.506
Organizational culture	0.937	0.84	0.906	
Intellectual capital	0.855	0.80	0.802	

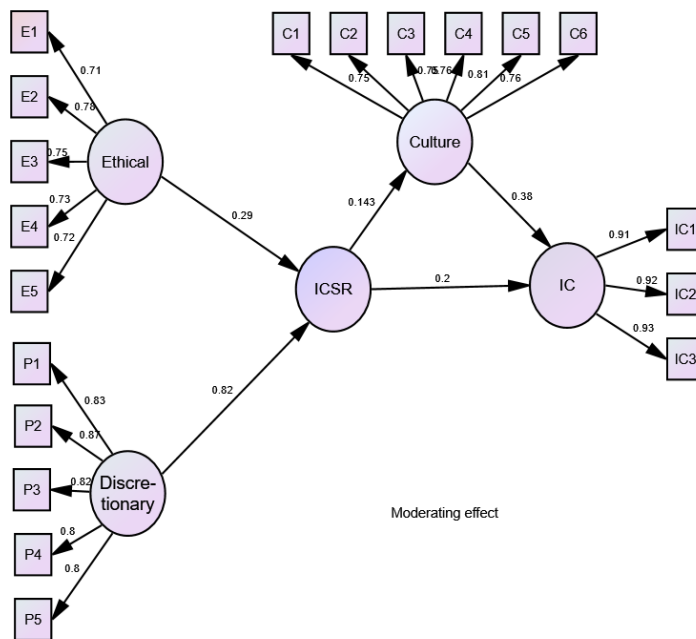
Source: Outputs of statistical analysis.

As shown in Table 2, the results show that the composite reliability for all variables was above (CR > 0.70), AVEs are above the suggested value of 0.50 per build. The results also indicate that Cronbach Alpha values are acceptable, they are between 0.55-0.90. All the indicators signify their latent variables and meet convergent validity. Moreover, the Gof was (0.506) which means its large enough for this study. (Henseler and Sarstedt 2013).

RESULTS OF HYPOTHESIS TESTING

The structural model includes an analysis of the model’s supposed relationship of exogenous and endogenous variables. Table 3 summarizes the structural model’s path coefficient and regression result.

Figure 2: The structural model



Source: Outputs of statistical analysis.

Table 3. Structural model’s path coefficient and regression result

Hypo.	Relationship	Std. Beta	Std. Error	t-Value	p-Value	f ²	Decision	Adj. R ²	Q ²
H1	ICSR ≥ IC	0.204	0.059	2.875	0.002	0.041	Supported	0.385	0.322
H2	OC ≥ IC	0.385	0.051	6.429	0.000	0.137	Supported		
H3	Moderating	0.143	0.029	3.564	0.000	0.045	Supported		

Significant at ** p = <0.01, * p = <0.05. Source: Outputs of statistical analysis using Smart PLS software

Source: Outputs of statistical analysis.

As shown in Table 3, there was a positive relationship between internal corporate social responsibility and intellectual capital in the Jordanian Banking sector since the Std. Beta was (0.204) and p-value was (0.002). This means that the first hypothesis is accepted. Table 3 also shows that there was a positive relationship between organizational culture and intellectual capital in the Jordanian banking sector since the Std. Beta was (0.385) and P-value was (0.000). This means that the second hypothesis is also accepted. Additionally, Table 3 shows that organizational culture moderate the relationship between internal corporate social responsibility and intellectual capital in the Jordanian Banking sector and, Std. Beta was (0.143) and the p-value was (0.000).

CONCLUSION

This study aimed to investigate the moderating role of organizational culture on the relationship between internal social responsibility and intellectual capital in the Jordanian banking sector. This study's findings showed that there was a positive relationship between internal social responsibility and intellectual capital. There was also a positive relationship between organizational culture and intellectual capital and that organizational culture moderate the relationship between internal social responsibility and intellectual capital in the Jordanian banking sector. The researcher collected data were from (336) Jordanian banking sector and used component-based structural equation modeling (SEM) through the Smart PLS 4 software to analyze their answers. This study's main findings are discussed below. First, the results refer to the two dimensions of internal social responsibility (Ethical responsibility and discretionary responsibility) that are significantly associated with the latent variable that they express. This is consistent with Lee et al.'s (2019) findings. Second, the results showed that there was a positive relationship between internal social responsibility and intellectual capital in the Jordanian banking sector. This result proves the correctness of the first hypothesis. It also appears to be very convincing in that the participants who had high internal social responsibility had a greater intellectual capital in Jordanian banking sector.. Moreover, this result was consistent with the results of previous studies regarding the existence of a relationship between internal social responsibility and intellectual capital (Gallardo et al. 2019; Altuner et al. 2015; Nirino et al, 2022). Third, the results showed that there was a positive relationship between organizational culture and intellectual capital in the Jordanian banking sector.. This means that the second hypothesis is accepted. In addition, this result is consistent with (Zapata & Gomez, 2021) findings. Finally, organizational culture has a moderately effect

on the relationship between internal social responsibility and intellectual capital in the Jordanian banking sector. This means that the third hypothesis is also accepted. this result is consistent with Chen (2022) findings.

IMPLICATIONS

The study contributes to the existing literature by examining the explanatory factors of intellectual capital. by examining the link between Internal corporate social responsibility, intellectual capital and organizational culture. We confirm the important role of organizational culture in understanding the implications of the link between ICSR and IC in the Jordanian context. Several managerial implications for bank managers and stakeholders have emerged based on the findings of this study. First, ICSR and OC positively contribute to intellectual capital. We argue that improving ICSR mechanisms and adapting market culture will improve intellectual capital. These findings support banks in Jordan in moving toward sustainable development. Next, organizational culture plays a role in moderating the relationship between ICSR and IC. As such, we consider that improving ICSR initiatives will improve IC.

LIMITATIONS & RECOMMENDATION

The limitations of this study are categorized into 3 limitations: first, Time limitation the study restricted on period (2021-2022). Second, Place limitation the study restricted in Jordanian Banks located in Amman city. Third, Human limitation the study restricted on managers working in the headquarter branches of these banks. Based on the study result, the researcher suggest the following recommendation:

1. Banks management is requested to implement social responsibility if they have the will to maintain or even to increase their market share.
2. Despite the fact that each bank has its own culture , in which all employees have to stick to it, but banks have to implement the market culture for the purpose of attracting skilled workers.
3. The bank management should motivate employees for creating new ideas related to their job, and has to listen to all opinion that may enhance their job performance.
4. Banks in Jordan is requested to pay attention to the dimensions of

social responsibility and work ethics dimensions with the framework of organizational culture through the creation of specialized units for social responsibility in general and towards workers in particular.

5. Banks management is requested to structure overall social responsibility activities undertaken by the bank within organizational structure and should integrate social responsibility in the mission, vision, philosophy and culture, as well as within their rules and principles.

Further studies can examine the role of OC through other variables. Previous studies have used different variables such as organizational citizenship.

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