

## Information Technology Governance and its impact on Social Responsibility in Private Hospitals in Palestine

Reem E.Hamdan, Maha M. Alkhaffaf, Prof. Maha M. Alkhaffaf

The World Islamic Sciences & Education University W. I. S. E

Email: Reem.1983.hamdan@outlook.sa, maha.Khafaf@wise.edu.jo

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### Abstract

The study aimed to identify the governance of information technology in its dimensions (strategic alignment, resource management, transparency, guidance and monitoring, follow-up and evaluation) and its impact on social responsibility in its dimensions (economic dimension, legal dimension, ethical dimension and environmental dimension) in private hospitals in Palestine. The study community is consisted of all managers at the administrative levels which are distributed among (7) hospitals according to the list of hospitals in the Palestinian Ministry of Health. With (1271) workers. To conduct the study; (310) questionnaires were distributed, (300) valid questionnaires were retrieved for analysis. The study reached several results, mostly noticeable : that there is an impact of information technology governance in its dimensions (strategic alignment, resource management, transparency, guidance and control, follow-up and evaluation) on social responsibility in private hospitals in Palestine. The study recommends several recommendations, most notably which states that in palastine hospitals the importance of the information technology infrastructure being highly flexible, and the information technology strategy adapting to a change in the work environment, to support business strategies, interest in providing modern technologies to perform work in a better way, work to encourage collective decisions, transfer competencies between departments, and seek to instill a culture of transparency in dealing with workers, constantly informing workers of any changes, and defining the powers that workers must perform according to precise controls.

**Keywords:** Information Technology Governance, Social Responcibility, Strategic Alignment.

### Introduction

Modernity and development in our current era had led to a change in business environments due to the massive use of information technology in the organizations sector, and therefore many companies had become vulnerable to concerns related to information security and the risks of misdirection and control, which had led to the adoption of modern methods to protect this information and achieve the best use for its assets. Information technology governance

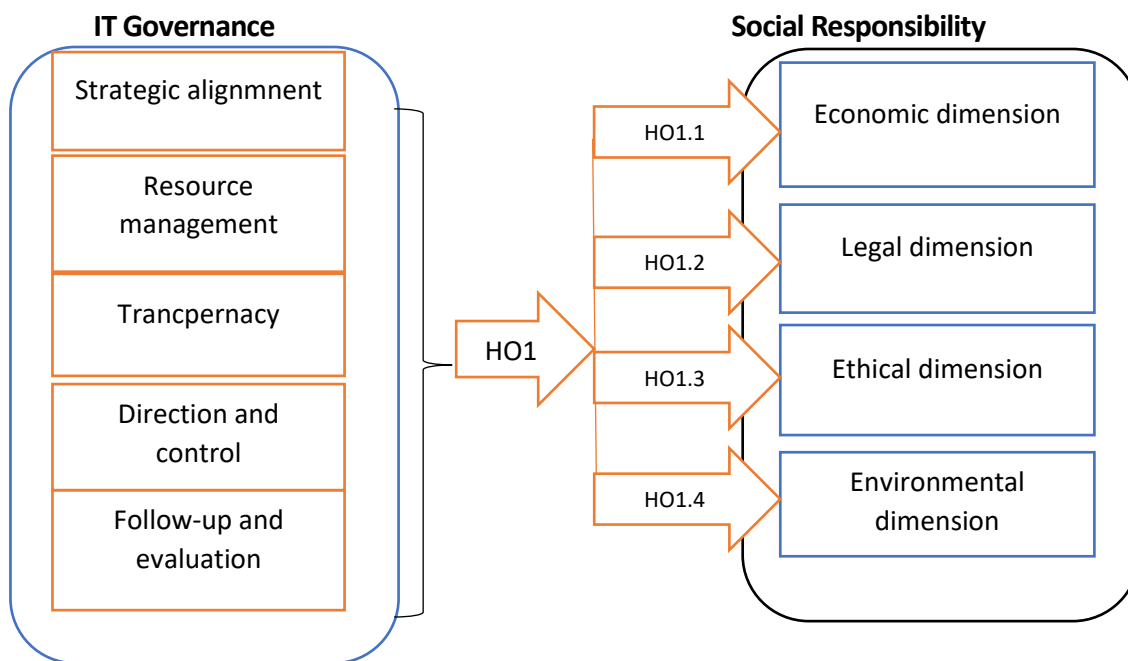
is considered one of the best options in the field of achieving information reliability and controlling its use in order to achieve the company's desired goals.

In order to achieve these goals, business organizations have recently dealt with its social responsibility which is defined as societal goals that can be separated from the business goals that it practices, the rapid changes in contemporary business environments operate at the local and international levels, which made them realize that their survival is linked to the extent to which these organizations carry out community and environmental activities in their business strategies. Social responsibility is one of the most important responsibilities of these organizations as they continuously express their commitment for developing and improving their level in all aspects (Hussein & Khalaf, 2019). Accordingly, the study aimed to know the governance of information technology and its impact on social responsibility in private hospitals in Palestine.

The scientific importance in this study stems from the variables investigated, so the governance of information technology and social responsibility are recent and important topics that must be shed lights on. Means of achieving those goals and monitoring performance, which dealt with the governance of information technology through dimensions: (strategic alignment, resource management, transparency, guidance and control, follow-up and evaluation) and social responsibility through out dimensions which are: (economic dimension, legal dimension, ethical dimension, environmental dimension) to provide data that enables further studies and researchs to be conducted. The practical importance of this study states that all workers in private hospitals in Ramallah and Al-Bireh governorate can benefit from the results that have been reached through the results, which will contribute to provide information about the impact of IT governance on social responsibility, that provides proposals and recommendations to achieve these desired goals. This study mainly aims to identify the impact of technology governance and social responsibility in private hospitals in Palestine. The current study also seeks to achieve a number of the following sub-goals such as Identifying the level of relative importance of applying information technology governance in private hospitals in Palestine, Identifying the level of relative importance of the availability of social responsibility in private hospitals in Palestine, and Identifying the impact of information technology governance on social responsibility in private hospitals in Palestine.

Social responsibility contributes to define the mechanisms by which the goals of hospitals are set and formulated, in addition to set policies, plans and strategies through goals that are achieved for workers in private hospitals in Palestine, through which the general level of performance of workers are raised, so hospitals should adopt more interest in social responsibilities to achieve many benefits, such as improving the mental image of hospitals and consolidating a positive appearance and improving relations between hospital workers and making relations more sophisticated and cultured.

**Research Model**



<b>The dependent variable is social responsibility</b>	<b>The independent variable is information technology governance</b>
(Naseem et al., 2020; Kuo et al., 2020; Shakil, & Abdul Wahab, 2021; Eriandani & Wijaya, 2021; Al-Azoz, 2019)	(Mikalef et al., 2020; Priyanti & Durachman, 2021; Correia & Agua, 2021; Juiz & Gomez, 2021).

The research model above was developed using the following resources

**Research Hypothesis**

This research rely on one main hypothesy, Several sub-hypotheses branch out from this main hypothesis both are listed below

HO1: There is no statistically significant effect at the significance level ( $\alpha \leq 0.05$ ) for the information technology governance with its dimensions that are (strategic alignment, resource management, transparency, guidance and monitoring, follow-up and evaluation) on social responsibility with its combined dimensions (economic dimension and legal dimension, ethical dimension and environmental dimension) in private hospitals in Palestine.

HO1.1: There is no statistically significant effect at the significance level ( $\alpha \leq 0.05$ ) of the governance of information technology in its dimensions (strategic alignment, resource management, transparency, guidance and control, follow-up and evaluation) on the economic dimension in private hospitals in Palestine.

HO1.2: There is no statistically significant effect at the significance level ( $\alpha \leq 0.05$ ) of the governance of information technology in its dimensions (strategic alignment, resource management, transparency, guidance and control, follow-up and evaluation) on the legal dimension in private hospitals in Palestine.

HO1.3: There is no statistically significant effect at the significance level ( $\alpha \leq 0.05$ ) of the governance of information technology in its dimensions (strategic alignment, resource management, transparency, guidance and control, follow-up and evaluation) on the ethical dimension in private hospitals in Palestine.

HO1.4: There is no statistically significant effect at the significance level ( $\alpha \leq 0.05$ ) of the governance of information technology in its dimensions (strategic alignment, resource management,

transparency, guidance and control, follow-up and evaluation) on the environmental dimension in private hospitals in Palestine.

### **Literature Review**

The result of the study agreed with the study of Cars (2021) that there is a significant effect of the dimensions of information technology governance represented by (planning and organization, acquisition and implementation, support and delivery, follow-up and evaluation) in enhancing information security, a study by Bakhbou and Qabal (2020) that there is a strong and positive correlation, and a significant effect between the dimensions of information and communication technology and the requirements of lean management, and also agreed with the study of Rashid and Ali (2020) in that information technology governance mechanisms have a role and affect the activation of risk management, It disagreed with the study of Ahmed (2020) that it does not rise to support social responsibility, and agreed with the study of Hussein, Khalaf (2019) in the existence of a positive impact of information technology governance according to the COBIT framework in enhancing the quality of internal audit, as well as the study of Aziz (2019) in the existence of a strong relationship between Information technology governance and administrative empowerment

### **IT Governance**

Modernity and development that we live in the current era has led to a change in business environments due to the widespread use of information technology in the enterprise sector, due to the high costs of this technology, it has become vulnerable to many risks related to information security and the risks of misdirection and oversight, which has led these institutions to adopt modern methods to protect Information technology governance is one of the best options in the field of achieving information reliability and controlling its use in order to preserve information technology assets and benefit from them in achieving the organization's planned goals (Al-Sawah, 2016).

There are many definitions of the concept of IT governance, as it is defined as the process that ensures the efficient and effective use of information technology that helps the organization achieve its goals. Merger between enterprise and information technology (Aziz, 2019). Information technology governance has also been defined as defining the right to make decisions and the framework of accountability in order to encourage desirable behaviors when using information technology, as it aims to achieve control and management of information technology services. Institutions (Hussein & Khalaf, 2019).

### *The Importance of IT Governance*

Institutions and companies that use information technology in their various operations must work to manage their information technology control well, as if the information technology management and control process is carried out effectively, this will ensure that the institution achieves the previously planned goals. The proper application of information technology governance leads to a real value addition and the creation of a competitive advantage for the company or organization, which can be represented by increasing confidence, improving its reputation, reducing costs, increasing quality, achieving the highest return on investment in information technology, in addition to maximizing the value of the organization and increasing its wealth and property (Hussein & Khalaf, 2019). The importance of information technology governance is also evident in defining the methods and processes related to information technology and helping to discover available opportunities in addition to realizing

the expected benefits from them. It is also important in developing the information technology strategy, carrying out the strategic operational examination, managing and developing the information technology systems (Al-Hajj & Maher, 2018).

### *IT Governance Objectives*

Information technology governance seeks to use information technology resources effectively in order to achieve corporate goals, and for information technology governance there are many goals that companies seek, which are as follows (Al-Sawah, 2016)

Information technology governance seeks the optimal and strategic use of information technology in order to create a competitive advantage that achieves the objectives of institutions. Information technology governance aims to create a highly efficient and effective management for the management of information technology resources in organizations, in addition to controlling the security and risks of information technology.

IT governance aims to develop IT strategy, initiate operational and strategic examination, develop and manage IT and ensure the completion of business projects. Determining methods related to information technology operations, identifying best practices in the field of technological development, managing, developing and developing information technology applications, and ensuring the effectiveness of information technology services with the aim of communicating the strategy to business activities departments that lead to effective and efficient internal productivity in addition to developing key performance indicators. (Obeidly, 2018). Steps to implement IT governance: The process of applying IT governance goes through several stages, the most important of which are: Harmonization between the overall strategy of the organization and the operational plans necessary to achieve the strategic objectives of the organization and the objectives of the strategic plan for information technology. Developing an operational plan for information technology in addition to developing a financial plan for information technology. The organization should set a general framework for applying information technology governance and oversight, taking into account the instructions of the authorities responsible for oversight and supervision, and the legislation that regulates the organization's work, and choose the practical alternatives that are offered. Specialized committees must also be formed to encourage information technology to develop its own strategy, and these committees must consist of members of the Board of Directors. This is followed by the process of strategic planning for information technology and the participation of the IT department manager in the company's strategy, in addition to exercising commitment towards it (Al-Sawah, 2019).

### *There are many dimensions of IT governance, as follows*

**Strategic alignment:** It is a set of methods and visions that enhance the degree of consistency and harmonization between the internal and external fields of work, with the aim of helping Jordanian commercial banks to maintain and create a strategic system to control and control all the activities of banks in order to reach the achievement of their strategic goals (Makhlif, 2019).

**Resource management:** It is the organization's use of ideal assets and resource allocation and is a success criterion for resource management represented in resources, data, equipment and skills, (Aziz, 2019).

**Disclosure:** It is a statement of the method or method by which the organization can inform all the different parties about its various activities with the content of governance or the appropriate performance to achieve the goals (Al-Taher, 2011).

Direction and control: It is the supervision, motivation and guidance with the aim of achieving the goals of the organization, to which the Palestinian private hospitals are subject to to help them accomplish the work efficiently by activating the organizational methods. (Hardy, 2016).  
Monitoring and evaluation: It is to ensure the compatibility of existing information technology systems with what was designed and planned, in order to achieve the goals of hospitals. As well as to reach an unbiased assessment of the amount of effectiveness and efficiency of information technology systems, to achieve business objectives and control processes, and all processes and resources need regular measurement to obtain quality for the requirements of control and administrative supervision (Hardy, 2016)

### *Social Responsibility*

During the first half of the last century, business organizations dealt with their social responsibility as social goals that can be separated from the business goals that they practice. These organizations include community and environmental activities in their business strategies. Social responsibility is considered one of the most important responsibilities of these institutions, as it expresses its commitment continuously to the development and improvement of the educational, cultural, economic and social security level for the members of society by providing various services related to health and environmental aspects, taking into account the rights of workers, developing the local community and participating in finding solutions to social and environmental problems (Hussein, 2020). The idea of maximizing profits prevailed in business organizations in the early twentieth century in general and by various means without taking into account social responsibility. The term social responsibility was used for the first time in 1923 when Sheldon indicated that social responsibility is the responsibility of any organization in the first place, and in 1953 Bown published his text known as "The Social Responsibility of Entrepreneurs," and in the 1960s and 1970s the definition of social responsibility expanded as specialists pointed out that it should include economic, ethical, charitable, and legal expectations (Azhari, 2018). The World Bank defines social responsibility as the commitment of companies to contribute to sustainable economic development by working with employees and their families and improving the quality of life for both individuals and society as a whole, by doing business well and aiming for comprehensive development. Social responsibility was also defined as a religious, national and societal duty, that is, the organization adopting an approach that is characterized by accountability towards its owners and shareholders and to all other parties so as to achieve the concept of sustainable development and preserve the rights of future generations so that these institutions adhere to this responsibility voluntarily without waiting for them to obtain direct benefits in return for that (Issa, 2019).

### *The Importance of Social Responsibility*

Studies and research have agreed that the application of the principles and controls of social responsibility is of great importance on three levels represented by the organization itself, society and the state, and this can be summarized as follows (Al-Zubaidi & Al-Taie, 2020):

- ☐ The Organization: The contribution of business organizations to social responsibility works to gain them the respect of society and the enjoyment of a good reputation among customers, employees and society, which positively affects their profitability rate.
- ☐ Society: Social responsibility raises the level of social solidarity in addition to raising the level of political and social awareness, which leads to political stability and a sense of social justice.

☐ The state: social responsibility works to bridge the gap between the infrastructure and services provided by the state as a result of the organizations' awareness of bearing some social costs and contributing to the elimination of some of the problems of society.

social responsibility strategies

1. The strategy of not adopting social responsibility or the preventive strategy: This strategy represents the traditional view of the role of social responsibility, as the organization believes that it is not obligated to exercise any social role and the goal of its existence is to achieve profit through effective economic practices. Thus, the administration does not spend any costs on social activities, so its decisions are purely economic and reject decisions that do not meet the data of profits and financial returns, even if they are good from a social point of view (Zaheem, 2015).

2. Defensive strategy: Through this strategy, the organization is trying to play a very limited social role that matches the imposed legal requirements so that it can protect itself from criticism. Therefore, it is concerned with aspects related to competition and changing customer behavior in order to achieve the highest financial performance, in addition to that it can To respond to the pressures arising on it from pressure groups and to preserve the environment in accordance with approved legal standards (Hussein, 2020).

3. Adaptation Strategy: This strategy is represented in the institution adopting the minimum ethical requirements by adhering to the economic, legal and ethical responsibilities. The institution's behavior here is consistent with the prevailing standards, values, and expectations in society, so that it does not exceed government legislation to ensure that it is not subject to legal accountability. This strategy also arises in other situations such as external pressures and does not stem from its culture and awareness (Al-Zaheem, 2015).

4. Voluntary strategy: This strategy indicates that the organization that adopts this strategy takes a voluntary initiative on its own to provide social requirements and be designed to meet economic, legal and moral responsibilities and be able to deal with crises that it may encounter in addition to its response to external pressures, threats and government legislation. The departments that follow this type of strategy enjoy a great degree of freedom in supporting business and initiatives that work to enhance its reputation in the market, as the organization adopts a large social role in that it takes the community's interest and aspirations in all the organization's decisions (Bilqit, 2020).

*There are a number of dimensions of social responsibility, as follows*

Economic: This dimension indicates that the institution does not link its practice of social responsibility with the factors of profit, loss and goodwill. Rather, the institution is committed to ethical practices within organizations before good corporate governance that is in the interest of the organization and facilitates an effective monitoring process and thus helps the organization to utilize its resources efficiently and without focus. Power is in the hands of an individual or one group within the organization, preventing bribery and corruption, ethical investment, protecting consumer interests in terms of fair marketing, protecting health and consumer safety, and the safety of the goods and services it provides, and dealing transparently when examining consumer complaints and finding the best solutions for those complaints (Al-Zubaidi, 2020)

Legal: This dimension is represented in the commitment of business organizations to laws, legislation, and regulations enacted by the government or society, which serve as a guarantee to protect the consumer, such as protecting him from counterfeit products, respecting the environmental aspect by preventing environmental pollution, disposing of products after

consumption, and preventing arbitrary use of resources with Maintaining and developing them without racial discrimination in providing services and products, achieving safety and justice, preventing business employment, ensuring a good retirement for work, social security plans, and illegal employment and exploitation of immigrants. . This dimension is represented in the compliance of marketing departments with laws, regulations, regulations and legislation while ensuring adherence to officially and socially acceptable behavior and that its outputs are not harmful to society and the environment in addition to protecting organizations with each other due to unfair competition (Al-Bakri, 2014).

Ethical: This dimension is represented in the acceptable behavior that is approved by consumers, investors, the general community and the organizations themselves, which is a phrase as norms, traditions and balanced values that work together with the legal dimensions to establish social responsibility. Therefore, standards must be taken into account. Ethical and the controls on which it is based to determine aspects of error in the consumer side and the principle of equal opportunities for employment and observance of social norms and values such as customs and traditions and the fight against drugs and unethical practices. Moral responsibility can be summarized as including activities and practices that are expected or prohibited from society, and they represent what consumers, users, shareholders and civil society consider legitimate and fair (Al-Zubaidi, 2020).

Environmental: The social responsibility has become the responsibility of the organization to secure the natural foundations of human life by practicing responsible environmental behaviors that protect society from the dangers of pollution left by its activity, as it can achieve this endeavor by adopting a responsible environmental policy, which is not limited only to addressing environmental damage that already exists, but It goes beyond that by avoiding environmental problems and minimizing the dangers that result from them as much as possible, in addition to that, its constant endeavor to find and develop the necessary methods to protect human health and all living organisms from all forms of pollution. And we mean protecting the environment, maintaining it, and keeping the thing to be protected without damage or change that reduces its value. This may require certain procedures and measures to secure this protection (Falaq, 2021).

### **Study methodology (method and procedures)**

The analytical descriptive approach was used in terms of methods and procedures to describe and analyze the phenomenon and interpret the results of the study samples responses in analyzing the governance of information technology in social responsibility through the modified variable risk management in Palestinian private hospitals.

1. Study type: This study is theoretical in nature and explanatory in its purpose. The researcher seeks to determine the relationship between the governance of information technology and social responsibility that is inferential because it relied on previous studies.

2. Research strategy: The researcher relied on sampling strategy to achieve the objectives of the study, and the proportional stratified sample was chosen to identify the characteristics of the phenomenon, relying on a sample from the community, and applying the rules and procedures to the research.

3. Study population and sample: The study population consisted of all managers at the administrative levels (upper and middle) distributed among (7) hospitals according to the list of hospitals in Palestine of the Palestinian Ministry of Health, in private hospitals in Ramallah and Al-Bireh Governorate.



The size of the study sample was (294) of managers in the upper and middle administrations according to the table for determining the size of the sample depending on the size of the total community if the permissible margin of error is (5%) (Al-Najjar et al., 2020, 109 (Sekaran, & Bougie, 2016)

Figure (1)

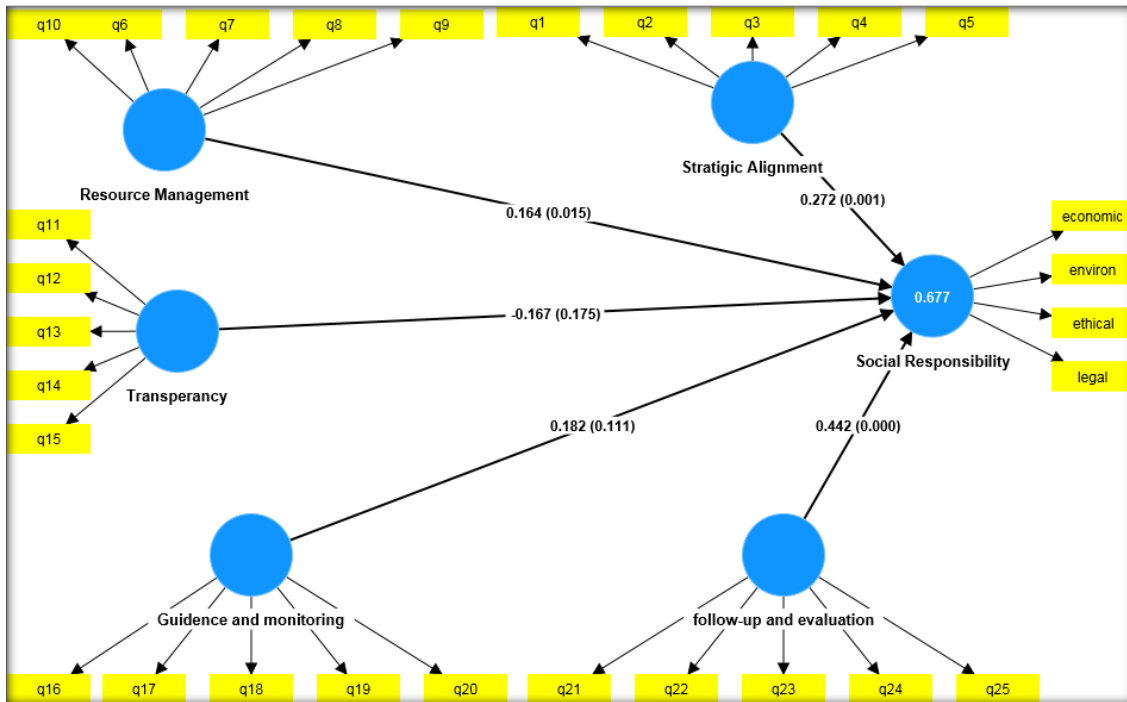


Table 1

*Number of directors in private hospitals in Ramallah and Al-Bireh governorate*

No.	Hospitals	No. Managers	Calculating the sample size	The number of sample members in each hospital
1	Palestine Governmental Medical Complex	77	$0.235*77$	18
2	Khalid Hospital	86	$0.235*86$	20
3	Walid Al-Nazer Maternity Hospital	99	$0.235*99$	23
4	Mercy Maternity Hospital	107	$0.235*107$	26
5	Al-Razi Hospital for Ophthalmology	102	$0.235*102$	24
6	Future Maternity Hospital	92	$0.235*92$	22
7	Arab Care Specialist Hospital	125	$0.235*125$	30
8	Istishari Arab Hospital	79	$0.235*79$	17
9	Muslim Specialist Hospital	94	$0.235*94$	22
10	Sheikha Fatima Bint Mubarak Hospital	88	$0.235*88$	21
11	Khalil Abu Raya Rehabilitation Center	99	$0.235*99$	23
12	Hugo Chavez Eye Hospital	91	$0.235*91$	22
13	H Clinic Specialty Hospital	107	$0.235*107$	26
	Total	1246	$0.235*1246$	294

**Study Results**

The process of describing the relationships between the variables and their measures, by taking all procedures, is the verification of the validity or validity of all the variables available in the model through (approximate validity) and (discriminatory validity), respectively, using the (SmartPLS) program, as follows

Table (2)

*Results of internal consistency coefficient values using test (Cronpach Alpha, rho-A, Composite Reliability, Average Variance Extracted (AVE))*

Dimension	Average Variance Extracted (AVE)	Composite Reliability	rho_A	Cronbach's Alpha
IT Governance	.675	.901	.899	.854
Strategic alignment	.567	.849	.862	.763
Resource Management	.697	.920	.894	.891
Transparency	.724	.929	.918	.905
guidance and monitoring	.794	.951	.940	.935
Follow-up and evaluation	.594	.860	.885	.780
Social Responsibility	.708	.911	.901	.869
Economic dimension	.730	.915	.882	.876
legal dimension	.764	.942	.923	.922
moral dimension	.607	.837	.878	.732
environmental dimension	.760	.927	.898	.894

(Smart PLS)

The above table indicates that the results of (Cronbach's Alpha) test that all values for the stability coefficient test were higher than (70%) were high, confined between (.732) and up to (.935), (Sekaran & Bougie, 2019), and the results of (. rho\_A) for all values was higher than (60%), it was high, confined between (.862) and up to (.940), and the results of the Composite Reliability test for all values were higher than (70%) (Falk & Miller, 1992). It was high, confined between (.837) and up to (.951), and the results of the AVE test: Average Variance Extracted for all values. The confidence coefficient for all values was higher than (50%) (Falk & Miller, 1992). Between (.567) and up to (.794), and that the square root of the correlation values between the variables in the row and the corresponding columns, which reflects that the study tool is characterized by discriminant validity (Hair et al, 2010), and the study showed sufficient validity and reliability for all measures of the study tool and the possibility of reliability them to perform the statistical analysis.

Table (3)

A criterion for the values of correlation between the dimensions of the independent variable

IT Governance	Strategic alignment	Resource Management	Transparency	guidance and monitoring	Follow-up and evaluation
Strategic alignment	1				
Resource Management	0.843	1			
Transparency	0.637	0.799	1		
guidance and monitoring	0.661	0.762	0.838	1	
Follow-up and evaluation	0.745	0.712	0.725	0.735	1

The above table shows that the highest correlation between the dimensions of the independent variable is less than (80%), and therefore the sample is devoid of the problem of high multiple linear correlation (Gujarati et.al, 2017).

Test the study hypotheses

The researcher used the (SmartPLS) program, using the structured equation modeling using (partial least squares method) as an analytical method to test all hypotheses.

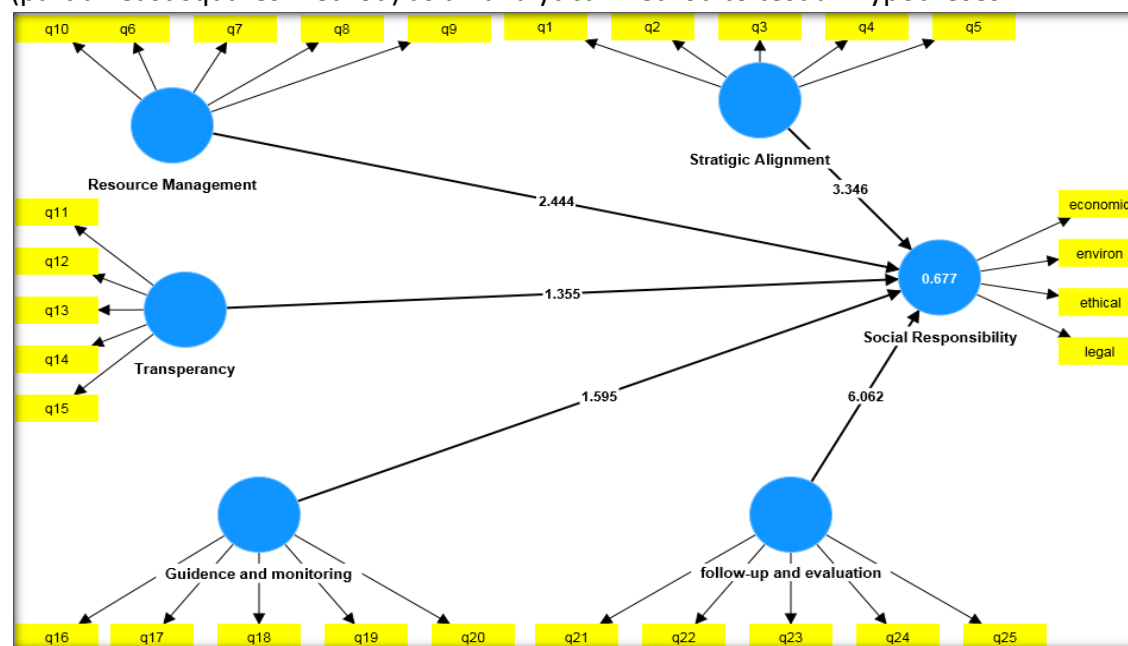


Figure (2)

Results Beta values) to test the main hypotheses using the (Smart PLS) BOOTSTRAPPING test.

HO1: There is no statistically significant effect at the significance level ( $\alpha \leq 0.05$ ) of IT governance in its dimensions (strategic alignment, resource management, transparency, guidance and monitoring, follow-up and evaluation) on social responsibility in its combined dimensions (economic dimension, legal dimension, ethical dimension, environmental dimension) in private hospitals in Palestine.

Table 4

*The results of the path analysis (SmartPLS) to measure the impact of information technology governance dimensions on social responsibility*

P Values	Beta	Sup V	R-squared	
.001	.272	Strategic alignment	0.596	Social responsibility
.012	.164	Resource Management		
.191	.167	Transparency		
.129	.182	guidance and monitoring		
.000	.442	Follow-up and evaluation		

\*Statistically function at level ( $\alpha \leq 0.05$ )The above table indicates, based on Figure (2), that the value of the coefficient of determination (R<sup>2</sup>) is (0.596), which means that the governance of information technology in all its dimensions (strategic alignment, resource management, transparency, guidance and monitoring, follow-up and evaluation) accounts for (59.6%). From the variation in the dependent variable (Social Responsibility), and by examining the value of (Beta) for the dimension of strategic compatibility, which amounts to (.272), which is at the level of significance (P Values) (.001) less than the level of significance ( $\alpha \leq 0.05$ ), and the value of (Beta) For the resource management dimension, which amounts to (.164, which is at a significant P Values) (.012) less than the level of significance ( $\alpha \leq 0.05$ ), and the value of (Beta) for the transparency dimension, which amounts to (.167, which is at a non-significant P Values) (.191) is higher than the level of significance ( $\alpha \leq 0.05$ ), and the value of (Beta) for the guidance and control dimension, which is (.182), which is at a non-significant level (P Values) (.129) is higher than the level of significance ( $\alpha \leq 0.05$ ), and the value of (Beta) for the follow-up and evaluation dimension, which amounts to (.442), which is at the level of significance (P Values) (.000) less than the level of significance ( $\alpha \leq 0.05$ ). Accordingly, and in the light of these results, it is rejected. Z the main null hypothesis and acceptance of the alternative hypothesis, which states that there is a statistically significant effect at the level of significance ( $\alpha \leq 0.05$ ) of IT governance with its dimensions (strategic alignment, resource management, transparency, guidance and monitoring, follow-up and evaluation) on social responsibility with its combined dimensions (dimension economic, legal dimension, ethical dimension, environmental dimension) in private hospitals in Palestine From the first main hypothesis, the following sub-hypotheses emerge:

Test the first sub-hypothesis

HO1.1: There is no statistically significant effect at the significance level ( $\alpha \leq 0.05$ ) of the governance of information technology in its dimensions (strategic alignment, resource management, transparency, guidance and control, follow-up and evaluation) on the economic dimension in private hospitals in Palestine.

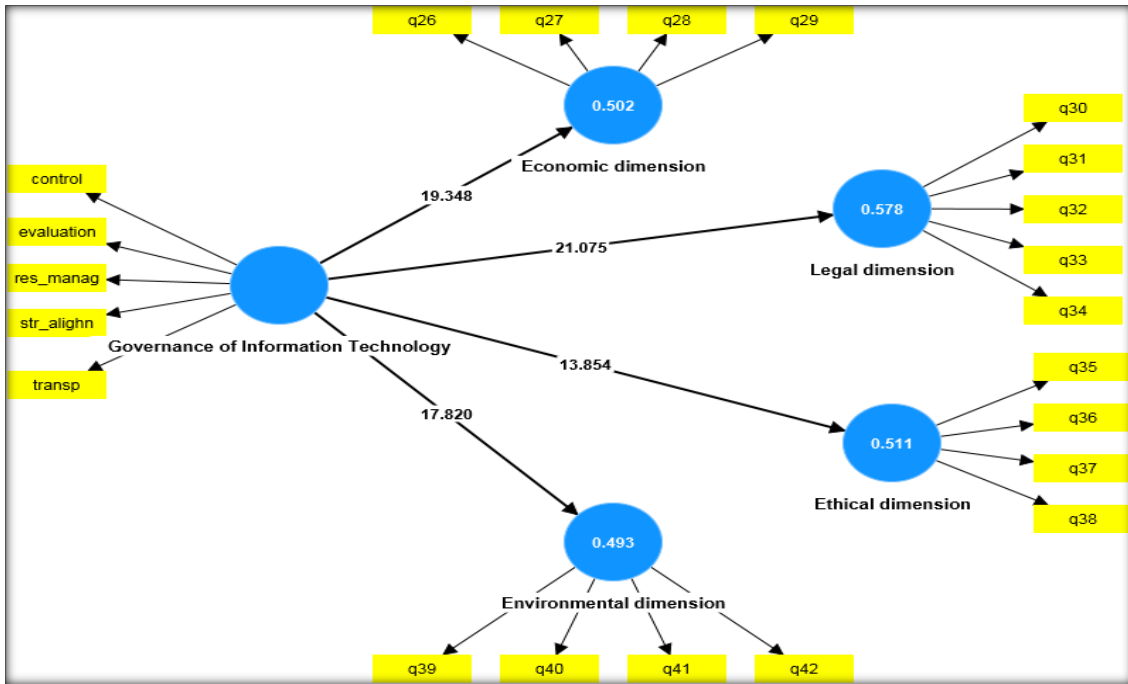


Figure (3)

The results of the path analysis (SmartPLS) The results of the path analysis (SmartPLS) to measure the impact of the dimensions of information technology governance on social responsibility.

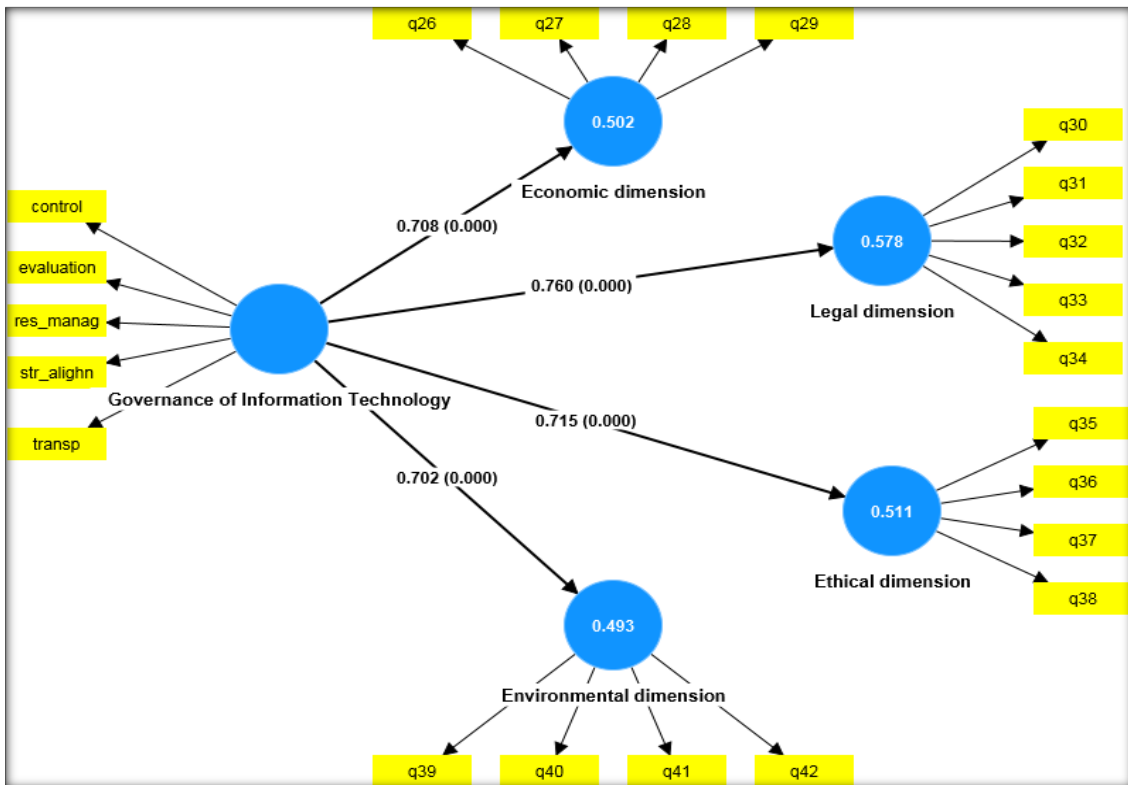


Figure (4)

The results of the path analysis (SmartPLS) to measure the impact of information technology governance in the economic dimension using the (PLS-BOOTSTRAPING) test

Table (5)

The results of the path analysis (SmartPLS) to measure the impact of information technology governance with its dimensions in the economic dimension

P Values	Beta	V	R-squared	Economic dimension
.000	.708	IT Governance	.502	

\*Statistically function at the level of ( $\alpha \leq 0.05$ )

The above table indicates, based on Figures (5, 8.5.7), that the value of the coefficient of determination (R<sup>2</sup>) is (.502). This means that the governance of information technology in its dimensions (strategic alignment, resource management, transparency, guidance and monitoring, follow-up and evaluation) explains what its percentage is (50.2%) of the variation in the (economic dimension), where it can be said that an increase in the variable of information technology governance by one unit leads to an increase in the (economic dimension) by a value of (.502) of this unit, and by examining the value of (Beta) ( for the economic dimension), which amounts to (.708) and is at the level of significance (P Values) (.000) less than the level of significance ( $\alpha \leq 0.05$ ), and accordingly and in the light of these results, the first null sub-hypothesis is rejected and the alternative hypothesis is accepted, which states That there is a statistically significant effect at a significant level ( $\alpha \leq 0.05$ ) of the governance of information technology in its dimensions (strategic alignment, resource management, transparency, guidance and control, follow-up and evaluation) on the (economic dimension) in private hospitals in Palestine.

The second sub-hypothesis test. HO1.2: There is no statistically significant effect at the significance level ( $\alpha \leq 0.05$ ) of the governance of information technology in its dimensions (strategic alignment, resource management, transparency, guidance and control, follow-up and evaluation) on the legal dimension in private hospitals in Palestine

Table (6)

*The results of the path analysis (SmartPLS) to measure the impact of IT governance with its dimensions in the legal dimension*

P Values	Beta	V	R-squared	Legal dimension
.000	.760	IT Governance	.578	

\*Statistically function at the level of ( $\alpha \leq 0.05$ ) The above table indicates, based on figures (3) and (4), that the value of the coefficient of determination (R<sup>2</sup>) is (.578), and this means that the governance of information technology in all its dimensions (strategic alignment, resource management, transparency, guidance and monitoring, follow-up and evaluation) explains what its percentage is (57.8%) of the variation in the (legal dimension), where it can be said that an increase in the variable governed by information technology by one unit value leads to an increase in the (legal dimension) by a value of (.578) of this unit, and by examining the value of (Beta) ( for the legal dimension), which amounts to (.760) at the level of significance (P Values) (.000) less than the level of significance ( $\alpha \leq 0.05$ ), and accordingly and in the light of these results, the first main null hypothesis is rejected and the alternative hypothesis is accepted, which states that There is a statistically significant effect at a significant level ( $\alpha \leq 0.05$ ) of IT governance in its dimensions (strategic alignment, resource management, transparency, guidance and control, follow-up and evaluation) in the (legal dimension) in private hospitals in Palestine.

*Testing the third sub-hypothesis*

HO1.3: There is no statistically significant effect at the significance level ( $\alpha \leq 0.05$ ) of the governance of information technology in its dimensions (strategic alignment, resource management, transparency, guidance and control, follow-up and evaluation) on the ethical dimension in private hospitals in Palestine.

Table (7)

*The results of the path analysis (SmartPLS) to measure the impact of information technology governance with its dimensions in the ethical dimension*

P Values	Beta	Sup V	R-squared	ethical dimension
.000	.715	IT governance	.511	

\*Statistically function at the level of ( $\alpha \leq 0.05$ )

The above table indicates, based on figures (3) and (4), that the value of the coefficient of determination ( $R^2$ ) is (.511), and this means that the governance of information technology in its dimensions (strategic alignment, resource management, transparency, guidance and monitoring, follow-up and evaluation) explains what its percentage is (51.1%) of the variation in the (moral dimension), where it can be said that an increase in a variable governed by information technology by one unit value leads to an increase in the (ethical dimension) by a value of (.511) from this unit, and by examining the value of (Beta) (for the moral dimension), which amounts to (.715) at the level of significance P Values (.000) less than the level of significance ( $\alpha \leq 0.05$ ), and accordingly and in the light of these results, the first main null hypothesis is rejected and the alternative hypothesis is accepted, which states that There is a statistically significant effect at a significant level ( $\alpha \leq 0.05$ ) for the governance of information technology in its dimensions (strategic alignment, resource management, transparency, guidance and control, follow-up and evaluation) in the (ethical dimension) in private hospitals in Palestine.

## Fourth sub-hypothesis Test

HO1.4: There is no statistically significant effect at the significance level ( $\alpha \leq 0.05$ ) of the governance of information technology in its dimensions (strategic alignment, resource management, transparency, guidance and control, follow-up and evaluation) on the environmental dimension in private hospitals in Palestine.

Table (8)

*The results of the path analysis (SmartPLS) to measure the impact of information technology governance with its dimensions in the environmental dimension*

P Values	Beta	V	R-squared	Environmental dimension
.000	.702	IT governance	.493	

\*\*Statistically function at the level of ( $\alpha \leq 0.05$ )

The above table indicates, based on figures (3) and (4), that the value of the coefficient of determination ( $R^2$ ) is (.493), and this means that the governance of information technology in all its dimensions (strategic alignment, resource management, transparency, guidance and monitoring, follow-up and evaluation) explains what its percentage is (49.3%) of the variation



in the (environmental dimension), where it can be said that an increase in the IT governance variable by one unit leads to an increase in the (environmental dimension) by a value of (.493) from this unit, and by examining the value of (Beta) ( for the environmental dimension), which amounts to (.702 at the level of significance P Values) (.000) less than the level of significance ( $\alpha \leq 0.05$ ), and accordingly and in the light of these results, the first main null hypothesis is rejected and the alternative hypothesis is accepted, which states that There is a statistically significant effect at a significant level ( $\alpha \leq 0.05$ ) of the governance of information technology in its dimensions (strategic alignment, resource management, transparency, guidance and control, follow-up and evaluation) in the (environmental dimension) in private hospitals in Palestine.

### **Findings and Recommendations**

There is a statistically significant effect at a significant level ( $\alpha \leq 0.05$ ) of IT governance with its dimensions (strategic alignment, resource management, transparency, guidance and control, follow-up and evaluation) on social responsibility with its combined dimensions (economic dimension, legal dimension, ethical dimension, environmental dimension) In private hospitals in Palestine, and the presence of an impact of information technology governance with its dimensions in the economic dimension, and the existence of an impact of information technology governance with its dimensions in the legal dimension, and the presence of an impact of information technology governance with its dimensions in the ethical dimension, and the presence of an impact of information technology governance with its dimensions in the environmental dimension in private hospitals in Palestine .

for Recommendations

First: The need for the management of private hospitals in Palestine to realize the importance of the information technology infrastructure being highly flexible, and for the information technology strategy to adapt to a change in the work environment, to support business strategies.

Second: The interest of the administration of private hospitals in Palestine in providing modern technologies to perform the work better, and work to encourage collective decisions, and the transfer of competencies between departments.

Third: The need for the management of private hospitals in Palestine to inculcate a culture of transparency in dealing with workers, to constantly inform workers of any changes, and to define the powers that workers must perform according to precise controls.

Fourth: The need for the administration of private hospitals in Palestine to determine the software required to reach an appropriate control system, to provide guidance mechanisms for control outputs, and to provide technological equipment and means for continuous maintenance of the crisis.

Fifth: The participation of private hospital management in Palestine encourages workers to assess the satisfaction of service recipients, take into account the required level of safety and security, and define the control mechanism for internal operations.

Sixth: The management of private hospitals in Palestine provides services at affordable prices for the recipients of the service, and keeps pace with the technological development in the field of service provision.

Seventh: The management of private hospitals in Palestine realizes the necessity of working under a clear legal umbrella, recognizing the role of the various trade unions, and adhering to the laws related to protection from occupational hazards.

Eighth: The need for the management of private hospitals in Palestine to achieve environmental performance, and to reveal the sources of uncertainties when making any decision.

Internet space is an open world and contributes to the dissemination of science and knowledge in an amazing way, but at the same time it can be used negatively. Information technology governance is an effective tool to control this use and verify the safety of use and transparency of employment. This scientific paper contributes to clarifying the importance of this control process in the serious contributions and social responsibility of organizations Especially the health sector and the essential role of its data and information. This study hopes to support the governance of information systems and technology in controlling the methods and mechanisms of social responsibility for the health sector.

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