

Evaluation and ranking criteria of social responsibility and education organization in East Azerbaijan province

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ABSTRACT: The final goal of this study is Evaluation and ranking criteria of social responsibility and education organization in East Azerbaijan province with offering a Model. Two main hypothesis and five research questions have been set. The population is 310 people is considered. The validity and reliability of the questionnaire was examined them with the community. To analyze the data obtained from the questionnaires collected from descriptive and inferential statistical methods were used. Thus, for classification, summarization and interpretation of statistical data, descriptive statistical methods and assumptions were used to test the analytical level. And the result shows the Evaluation and ranking criteria of social responsibility and education organization in East Azerbaijan province with offering a Model.

Keywords: Evaluation and ranking criteria - social responsibility - education organization - East Azerbaijan province -offering a Model.

INTRODUCTION

In the globalization process every co operations and firms, small or big national or multinational ones manufacture products in many countries and sell to consumers around the world i.e. they became globally. Money, technology and raw materials move ever more swiftly across national borders (Globalization, 2005). They should obey from the laws that are now globally not locally (Fakhim Azar , 2011).

The development of the CSR concept has received attention of several scholars. Carroll (1979, 1991) delineated the CSR construct by stating “the social responsibility of business encompasses the economic, legal, ethical, and discretionary (philanthropic) expectations that society has of organizations.” This definition has become fairly widely accepted and emphasizes four principle types of responsibilities; economic, legal, ethical and philanthropic (Matten and Crane, 2005).

There are two perspectives of CSR; one with regard to corporate behavior based on “normative and ethical” considerations, the other about managing corporate risk and protecting corporate reputation. This dichotomy can be simplified as ethically driven behavior based on moral obligations and values on one hand and organizational benefit on the other. The first is related to prevailing values and ethical norms; the second correlates with the intensity of society’s role in rewarding or punishing corporate social performance and also influenced by societal values (Melsa, 2008; Danaee Fard & Noruzi, 2013).

During in this new emerged issues in the face of globalization and opening doors of Iran for other international companies around the world Iranian firma and especially accountants should have some dynamical capabilities this paper aims to have a glance on this issue in the future steps.

Does the Private Sector Rely on CSR?

Literature review of the CSR notion in the Iranian literature reveals that CSR was in the past time but with different methods. And can be categorized in two fields:

- Individual CSR, in this type people themselves wants to do their own responsibility for the society with different types of actions.

• Organizational CSR, it refers to collective actions regarding CSR not individually. About the existence of CSR in Iran we should say that in some large, medium and small companies, factories and enterprises we can see the existence of CSR but we cannot say that in all of them CSR exists. In Iran corporate social responsibility (CSR) like in other developed countries or not developed ones is important factor. And because Iran is going to enter to the global marketing and global competition so this factor because is important factor in developed countries then Iran wants to be obey from the international roles in this field.

Is there any best practice ones in CSR in Iran? The role of accountants

According to Carol, 2009, the accountant's role can traditionally be classified into three areas:

- The financial accountant,
- The management accountant and
- The auditor

In terms of social and environmental accounting, the financial accountant could be said to be primarily interested in social and environmental aspects of assets and liabilities and to report on them in some standard way. The management accountant is concerned with costs and benefits associated with these issues, and the auditor in providing verification or assurance of the social account produced (Medley, 1997; Igalens, 2006).

Also Accounting history and best practices have important role in developing CSR in companies. Companies with good background and history in economic ranking can be the prominent indicators in CSR.

Accountants have an important contribution to make to the debate surrounding Corporate Social Responsibility (CSR). While traditionally it has been financial accountability that is the remit of accountants, for many years now, accounting academics have been at the forefront of research and theory on social and environmental accounting and, more recently, practitioners, professional associations and others have taken an interest in the topic.

Iranian accountants like other countries' accountants have keen interest to follow the CSR items in they work to create an accountable organization. And we can see this in big companies like IRAN KHODRO Company, IKC, and SAIPA which produce cars in Iran that try to produce cars with lower air pollution. Or ports and shipping organization in Iran pays 20 million dollars annually for the Iranian seas shores for help.

Also Iranian accountants' interest in CSR is much more wide ranging than simply an interest in the financial impacts on society. Some writers envision a role for accountants in improving social justice and contributing to social and environmental benefits on a global level.

The major element of Iranian accountants' contribution that they have the ability to provide a mechanism for holding corporations accountable for what they do – holding entities accountable is, after all, what accountants do as a matter of course. While traditionally it has been financial accountability that is the remit of accountants, for many years now, accounting academics have been at the forefront of research and theory on social and environmental accounting and, more recently, practitioners, professional associations and others have taken an interest in the topic. This body of work attempts to 'broaden our thinking about the role of accounting' (Lehman, 2007, p. 35; Danaee Fard & Noruzi, 2013).

Definition of terms and Methodology

In this study to collect the data is used by questionnaire. Thus, in order to compile the literature of library and collection of field data to test research hypotheses used. Which varies according to the operational definition of research on the theory of experts have defined.

Research Variable

Variable

Social Responsibility

Social Responsibility questionnaire

The purpose of the questionnaire is a standard tool to assess due to the social responsibility. This instrument consists of 17 items on a Likert design and the device from very low to very high My-Bashd.gvyh scaled. Option value is too low = 1, low = option 2, option 3 = moderate, 4 = high option 5 is too many options.

Scoring and interpretation of the results of research tools:

For each option 5 strongly agree, agree, 4, neither agree nor disagree 3 Disagree 2 Disagree 1 rated and fully considered the question of calculating the sum of points is calculated.

Research Hypothesis

First hypothesis: the contribution of the various aspects of social responsibility expected of staff education in East Azerbaijan province, is different.
 The second hypothesis: rank various aspects of social responsibility education personnel in East Azerbaijan province, is different.

MATERIALS AND METHODS

This project has been done by questionnaire with high reliability and validity among 310 sample (Male and Female) in different corporations in East Azerbaijan.

Numbering research questions to analyze the total amount of the score of the questionnaire has been numbered in five as following:

Totally disagree = 1, disagree = 2, somewhat = 3, agree = 4, agree = 5

Data Analysis

To assess normal distribution, Descriptive statistics was applied. But the data was not normal and does not have normal distribution then the non-descriptive statistic has been used. To determine the relationship between two variables. Kolmogorov –Smirnov Test was used and for checking the hypothesis' significance Chi –Square have been used. And the number of participants were 384 staff.

RESULTS AND DISCUSSION

Results

Below tables shows the results of data analysis for the instrument – citizens' knowledge and service transformation questionnaire which is used in the study.

Table 1. Descriptive statistics for sex status

Marital Status	Profusion	Percentage
Women	279	90
Man	31	10
Total	310	100

In order to evaluate the study of sex status table 1 shows that 90 % of participants are women and 10% are man (see Table 1).

Table 2. Descriptive statistics for position

Position	Profusion	Percentage
Manager	17	6
Vice	54	17
Expert	239	77
Total	310	100

To evaluate the position of participants, descriptive statistics shows that both are equal (see Table 2).

Table 3. Descriptive statistics for employees' Experiences of work

Experiences	Profusion	Percentage
1-10 years	21	7
11-20 years	102	33
Above 20 years	187	60
Total	310	100

To evaluate the experience of participants descriptive statistics shows that most of participants have above 20 years experiences and the second rank is for 11-20 years. (See Table 3).

Table 4. Descriptive statistics for participants' Types of university degree

Years old	Profusion	Percentage
25-30	49	16
36-45	186	60
46-55	75	24
Total	310	100

To evaluate the years of old descriptive statistics shows that there is more distribution in the math and as Table 4 shows this but less participants are in math.

Table 5. Intangible structure coefficient
T test on organizational development for analyzing hypothesis

Path From Variable	To Variable	significant number	coefficient T
Knowledge Sharing	Rate of social responsibility in Legal	0.000	23.5
Knowledge Sharing	Rate of social responsibility in Economy	0.000	25.5
Knowledge Sharing	Rate of social responsibility in Ethic	0.000	19.3
Knowledge Sharing	Rate of social responsibility in friendship	0.000	24.4

Level of social responsibility varies significantly and represents the relationship between Knowledge Sharing among different types of social responsibility are significant in the level of 95 % confidence.

The path coefficient between these two variables are 19.3-23.5 and the amount of variable effects on invisible structure variable indicates the development of social responsibility. In other words, significant number are 0.000.

Discussion and Implications

The result of the hypothesis test showed that with 95% confidence we can judge that between social responsibility dimensions in different organizations there is a direct and significant.

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