

## Social Responsibility Accounting: From Theory to Practice

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### ABSTRACT

Social responsibility of organizations has been the most important elements of philosophy, So that it is important to abide by organizations within the social identity theory, Satisfaction of stakeholders outside the organization to legitimate organizations will strengthen. Many of the behaviors and actions of managers and employees, was influenced by moral values rooted in ethics. Due to lack of work ethic in management, organizations, societies such as Iran, which was one rich in moral values? The advanced countries have a considerable distance, can create problems for organizations. In addition to increasing the social expectations of organizations, societies, such issues as the environment, women, children, minorities, disabled people, equal employment and staffing reductions, are more sensitive. Organizations ignoring these rights and ethics in dealing with external stakeholders can cause problems for the organization and the organization and action of legitimacy put it, profits, and thus affects the success of the organization.

Poor work ethic, the attitude of jobs, organized and effective managers, can affect the performance of individual, group and organizational influence.

**KEY WORDS:** accountability, social Accounting, public responsibility, social responsibility.

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### INTRODUCTION

Due to the complex relationship between the companies in the community and also with the government and those conditions were created in the community that corporations should be accountable not only stakeholders but also to individual people. Companies from the 60s to have realized the importance of social resources so that their importance in social reporting showed a decade later. In 70s starts and is considered the peak period, accounting and social reporting. Many articles were written in this decade that the social information of interest to managers.

So that, in the first decade of social accounting and social reporting went to many companies many problems also exist in the direction of social reporting and the development of this report is limited in this paper is to point out some problems. (Zhang & Hill, 1998).

Accounting concept of social responsibility in the early 60s by writers such as Anderson, furniture, and Lin was Abs. Anderson should be named as the father of social responsibility accounting. America in the early 70s this concept of America Accounting Association to review the obstacles and problems related to social responsibility was measured in Accounting.

Social responsibility in accounting standards due to pressure from pro-environment and human rights organizations in industrialized countries, the International Federation of Accounts (IFAC) has focused its attention focused on this topic And a series of statements issued in connection with these standards.

Reports provided by the financial accounting system, certain aspects of the business unit's performance can be evaluated and business unit profitability and financial strength of the success or failure as the most attention focused on groups that benefit most include (OECD, 2005):

- Actual and potential investors;
- Managers of business units;
- Actual and potential creditors;
- Government agencies;
- Employee business unit;
- Customers;
- Vendors.

But in America the concept of social responsibility accounting, with a delay in the early seventies, America Accounting Association (AA A) forming a committee to review the obstacles and difficulties related to measuring and reporting process began in the accounting responsibilities and despite the passage of more than

four decades, this concept is still in early stages of the latest accounting issues to take over and run the application and not much progress has so far been published in most papers, the More descriptive and based on concepts described, less attention to implementation and provide appropriate solutions to practical problems it had.

Of foreign works, the group of business activities and results of operations that go beyond the stated interest groups, and works like the social costs, social benefits and social returns are included.

### **Social accounting**

Social accounting is part of the knowledge of accounting and reporting that aims to measure the social effects (social costs and benefits) arising from the business unit's activities.(McNamara, 1999).

Since each business unit is part of a community that works and is constantly interacting with other community members And incomplete contracts by citing social and community members that have been enacted to protect the interests of all, it is necessary Business unit is aware of their obligations and responsibilities and know their limits to protect shareholders' interests But other obligations and responsibilities towards other social groups such as creditors, employees, customers and vendors and groups in the community and its surrounding environment feels.

The social accounting can be issued by an organization with information that allows stakeholders to the organization's performance in dealing with social issues (positive and negative) to assess, define (Richmond&Etal 2003).

Social accounting process to collect, measure and report transactions and interactive effects of these transactions between business and society surrounding him Social Accounting and Reporting by measuring the effects of cross-business unit and its surrounding community, to assess the fulfillment of social obligations makes possible.

Social responsibilities, duties and obligations of the organization should help in the maintenance of a society in which the activity will do. ""Understanding Frnch" and "HineStarved" book "management culture" regarding social responsibility write: "social responsibility & duty is the responsibility of private institutions, meaning that adversely impact the social life in which work, do not. This task generally consists of tasks such as: not infected, not discriminated against Drastkhdam, evasion, unethical activities and to inform consumers of product quality. Task is also based on positive participation in community life(Hopkins, 2001).

"Robinson" says the same about "social responsibility is one of the duties and an obligation toward the organization has benefited the community so that the primary goal of maximizing profits if the noble cause." "Keith Davis" believes that "the sense of social responsibility commitment by the managers of business organizations, the private sector as it may decide that the profits for the Institute, improve the welfare of society as a whole."

The other definitions of social responsibility are(Higgins& Vince 1993):

1 - "Social responsibility of management commitment is in addition to maintaining and expanding the organization's interests, individual and general welfare of the community is done."

2 - "Commercial enterprises are working in a society that society has created many opportunities for them to pay profits. Instead, the agencies must be committed to meet the needs and demands of society. Call this commitment to social responsibility. "

3 - "social responsibility, commitment, decision-makers for that general measures in addition to their own interests, also provides improved welfare. In this definition, there are several elements: firstly, social responsibility, an obligation that the institutions should be accountable to its economy. Secondly, the institutions responsible for polluting the environment, discrimination in employment, ignored the needs of their employees (O'Dwyer, 2005).

Products harmful to health and the like that can do damage, avoid. Finally, organizations should allocate financial resources, in improving social welfare majority wider community. Such measures include: helping the country's culture and cultural institutions and improve the quality of life. ". Simply put, organizations should be linked as part of a larger system in which there are, actIt is between management ethics, social responsibility and social commitment with social responsibility, there are differences. In this regard, "Anderson" in his book writes: "The terms of management ethics and social responsibility in relation to compliance with the norms and values and morals of the community and aims to provide managers are hand ... With the difference that social responsibility and ethics in relation to the major issues associated with the behavior of individual managers and employees. ""Stephen Robbins" also wrote about it: "If the concept of social responsibility with the concepts of social commitment and social responsibility, we compare, we realize that social responsibility is in the moderate evolution of social participation. (Social commitment to social responsibility)."One organization, the social commitment of his works to their economic and legal responsibilities to act and no more. In other words, he asked that the law is at least responsible acts. If the organization does not encourage social goal, only to achieve its economic goals are and nothing else. With its social responsibility, an ethical governance framework, adding that it is based on the activities of organizations that have improved the community, doing things that worsen the

condition of society can be avoided. Finally, the social accountability of the organization's capacity to act and move toward the demands and expectations of society (Poesche, 2002).

### **Assumptions of social responsibility accounting system**

Four basic assumption of social responsibility accounting system include: (William, Frederick & Mildred, 2001).

1 - Each business unit has obligations towards its surrounding communities that do not adhere to them.

2 - goods that were previously free, others are not so available for free.

3 - of the inalienable rights of the community that the social obligations, and also the conduct of its business units to increase their awareness and knowledge is required to be based on principles of accounting reporting. Accounting of costs and social benefits to the business units of social return on investment can be calculated.

Framework and the concepts, provides practical viewpoints. As mentioned, one of the goals of social accounting, determination and measurement of net social benefits and social costs and ultimately is a business unit. Accounting profit because only part of this partnership shows based solely on market transactions, measured, and numerous other transactions that simultaneously with the informal economic transactions between business units and the data is ignored. Residents and staff was the first branch to the new bank branch, loss of property values and business units and the area will further the economic downturn. In contrast, if the Bank to expand its branches to act in such neighborhoods and areas, gradually causing the boom in regional and community banks will ultimately increase profitability. For these reasons, non-commercial transactions such as accounting, must recognize the economic transactions and to report. It is essential to the basic concepts such as social dealings; social benefits, Social Structure, Social Capital and Social Net assets are defined.

1 - social transactions: Social transactions, dealings and transactions between business units and its surrounding community is the result of economic, business and community decisions and actions around him. These types of transactions that are not reflected in market economies. Identification and reporting of social transactions, as the net effect of net profit in the fiscal period, the appropriate criteria for examining the social impact of business units

.2 - Social benefits: Net social benefits of participation and social effects of business transactions with the financial community during social costs and benefits is achieved. The calculation of social benefits, social benefits should be consistent with true social costs.

3 - Social Structure: Social elements, the informal social groups that have signed a social contract with business units and business unit are responsible for the consequences of its social obligations. The system of social accounting, social rights to this business unit, the account ((social capital)), is the identification and reporting. 4 - Social Capital: Social capital, the interests, rights and claims of the social pillars of the business unit. Registration and reporting of such rights and interests may not match the conventional accounting system, but also social capital measurement and reporting as a basis to decide when it will be beneficial to users. Thus, the business unit management in everyday economic decisions, with regard to financial considerations, rights and social interests identified, including the effects and how to establish a new factory on the production environment, employment, public facilities and ... And claims and benefits and expenses that each social group to pursue such measures will take into consideration. 5 - Net Social assets: Net social assets, the difference in our community resources and community resources in analysis of business activity in his lifetime.

Different views and opinions in relation to the accounting concept of social responsibility and there is also the appellation. In terms of concept, it is part of a group of financial accounting and knows it is possible to consider expanding the scope of financial accounting and accounting responsibilities to include these groups, only a simple extension of the traditional accounting role. While most groups believe that the accounting system, social responsibilities, principles, and concepts has its own rules, so that it can be a completely separate issue, such as management accounting, cost accounting, governmental accounting and others who knew Its purpose is to deal with social issues:

1 - evaluate the social impact of business activities;

2 - Measuring the social costs and obligations of the entity;

3 - Measuring the social interests of the entity;

4 - Provide internal and external information systems in the community

Trade can help. But the naming of some aspects of the social accounting and social accounting entity called the group, but the term was coined, is the social responsibility accounting. Social costs and social responsibilities resolution of accounting problems, many of the costs can be divided into both categories. Accounting aspects of the concept of social responsibility, we must say that the experts and scholars have provided different definitions of the most important and most common is as follows: know, but other obligations and responsibilities towards other social groups such as creditors, employees, customers and vendors and groups in society and the environment around you. For example, the accounting system, social responsibilities,

reporting the results of business operations costs will be limited to the traditional method of dealing with income, but it is necessary to expand the scope and the costs and benefits in the commercial unit

**Benefits and problems of social responsibility accounting system:**

The main advantages of the social responsibilities of the accounting system can be pointed to the following:

- providing conditions for entering environmental issues in national accounts, which will lead to two results:
  - First, to provide important information for planning economic and social development at national level;
  - Second, to provide improved methods and components for the calculation of GDP

Social costs and economic costs of each business unit have grown from the commitments to social and economic entity, which may be due to legal obligations or the entity to be voluntary.

Producers are faced with the problem of social reports, the separation of these two types of costs. Immixture because some of these commitments together, creates problems in drawing the line between them.

While the other may be considered as an economic cost to increase sales volume and ability to compete with other producers while these costs can be looked at as well as economic costs to increase productivity and ultimately increase profitability have been made.

The theoretical basis of accounting for such costs from each other, there are two criteria that include:

1 - The aim of an activity or cost criteria;

2 - The legal criteria. The first criterion, the cost of that entity to improve its standing with the public can do to contribute to the costs and environmental cleanliness, staff and community education, provision of travel and tourism is the holiday period, will be a social cost, what will be on what they do on the legal requirements. costs to increase profit entity that is done, the economic costs are considered. But the second criteria, legal requirements, criteria for distinguishing the social costs of economic costs will be. Therefore, based on legal expenses that the entity will do, as the economic costs are considered. If the law requires an entity to be used by transportation and environmental health staff and also provide safety equipment, such costs will be social costs, but and costs. But the cost of that legal entity of the request and does not require, as a kind of social costs are considered.

Ducker's first and most important social responsibility and the duty of every institution knows and says it works well if the firm fails to perform its main task, no can do no other. According to him, bankrupt businesses, employers are not good, neither good neighbor, not a member of the party and cannot even provide enough capital to expand its work. Therefore, more work should not be considered. According to Drucker, the "constraint" social responsibility of enterprises, high volume and level of responsibility in performing their mission is successful. This seems very similar to the "Friedman" The main responsibility of its social responsibility to the firm knows economy.

According to Drucker, the most important form of social responsibility, legitimacy and authority is restored. Responsibility without authority is meaningless, so the responsibility is always with authority. Therefore, anyone who makes a claim of responsibility, authority is really a lawsuit. Indeed, whoever has the authority, is responsible. He says humor and authoritarian regimes that are at full strength, its own against anyone and anything, do not charge! Thus, Drucker when the firm is asked to accept responsibility for solving one of the troubles and problems of society, think carefully and see whether the authority embodied in this responsibility, it is legitimate or not. If this authority is legitimate and justified, accept responsibility, the responsibility is in fact frowned upon. Due to these constraints and limitations, firms do indeed have Responsibilities? According to Drucker, the social responsibilities of firms can be outlined as follows: Responsible products and services: firm and its managers responsible for the consequences and effects of its products and the consequences should, be held responsible. Processes responsible for: firm and its managers are responsible for the production processes. Social costs of production and production processes should not be necessary if conditions, such a situation occurs, the rate must be at least as much as possible. For example, if the target firm, chipboard manufacturer is considered to be supplying the raw material from forests, this should not be associated with the destruction of forest resources. Exploitation of forests must be a way that did not damage it. On the other hand, care must be taken in the production process so that its losses "especially glues and chemicals" does not pollute the environment. Aerosols and dust control, and in cases such as the inevitable noise pollution, damage to reach the lowest possible. The problem is considered transparency in financial statements. Financial statements to be prepared so that all stakeholders such as universities and the whole community to be used. In the Europe Union to the international standards and is interested in approaching But something was not adopted as international standards in Europe standard board have made this work Krdndv something like Germany and France and Italy. What social report should be prepared to gain the satisfaction of shareholders? But I think from my perspective to environmental issues, financial issues, particularly if used in conjunction with institutions that are particularly sensitive issues that they demonstrated. (Financial problems in the financial crisis that already exists) (Zhang & Hill, 1998).

Generally there are three approaches in corporate social responsibility concept that can be explained as follows: First of classical economic theory, theories of origin is. According to this concept and the company has only one goal to maximize profits and consequently maximize the shareholders wealth. This concept has so far been accepted and supported the effort to achieve the goal of ethical and legal framework exist. The second theory is presented in the 1970s and based on social goals related to bringing maximum benefit to be considered. According to this theory, corporate managers must make decisions that are between the rights of shareholders, employees, customers and the general public to create balance. The result should be a coalition and solidarity between the various interests and concerns, and this coalition is the only way the company from the Max to ensure long-term profits. This decision is necessary organization in order to maximize profits rather than trying to earn the profit level that is appropriate and will provide a good level of social goals. The results of their activities are considered. And organizational decisions based on those ways in which society creates more responsibility must be taken. On this basis, to achieve social and economic welfare based on the theory and May lead to decisions based mentality is not helpful to the community. The government's role as a determinant of power is remarkable. Lobbying the government may be done in three(OECD , 2005): Determine the social and illegal activities.) adopt rules and laws in order to limit the activities of the community itself had been useful, but without enforcement it is disadvantageous to the health community.) dealing with a series of activities that have social costs and negative effects on the community. As for the taxes to pay for damages to the community. The main purpose of such taxes to encourage companies to reduce the effects of such activities and control them. Azbhs about the nature of government regulation to solve social problems is characterized in that the definition of corporate social responsibility is very difficult.

Profits and social responsibility in companies: You can also profit companies, they operate in? Yes, sometimes the idea that companies are required to take interest and benefit of the way is fundamentally incorrect. Currently, large companies frequently claim that the financial goals are to think of social services. Management Association and the United Nations, encourage companies to follow such a line. No wonder that this interesting idea has already attracted numerous people, because they benefit both companies' social responsibilities of the cases where private interests and public interests are equals, the idea of corporate social responsibility seems to be irrelevant. Companies to increase profits, the resort to do anything, will ultimately lead to increased social welfare, but on condition that the interests and welfare are in direct contrast, almost no recourse to social responsibility will result, because managers are reluctant interest in public affairs act against the interests of shareholders. Companies should private interests or public interests are the way in, they choose, but sometimes the situation is more difficult than a simple choice. When the interests and conflicts of interests are focusing on social responsibility, more effective measures to enhance social welfare will delay. Since companies are expected to provide a solution to deal with problems, real solutions are not ignored. Proper performance and profitability: For a better understanding of the concepts of private and public interests, the circumstances of which we have no contradiction with the interests and welfare. Consider the market for healthy foods. Fast market to attract customers who offering suggestions are important to your health choices such as salads and other benefits are many. Other companies with a focus on low fat foods, whole grains and other foods to the public interest, their income. Progress in various fields of social welfare because investors are successful. Similarly, auto manufacturers to meet the needs of consumers and producers less fuel and benefit the environment, as well as numerous companies have benefited by increasing welfare and reducing energy consumption and costs, have found the frequency of the profit. But the motives and strategies, these are not social welfare. Healthy food and fuel for vehicles with less time for their manufacturers, with no benefit, not common. Many of the company until the energy value was not increased to this size did not matter to preserve energy. Until such companies are to benefit the community take steps towards their interests. Less effect on changing the ways that social activists have emphasized. The goal is to increase profits, not the organization's commitment towards social responsibilities, but in such cases has been proven that the methods of social activities for the benefit of society. Unfortunately, the use of the opportunities presented by companies to social welfare and the interest is persona (Mcnamara, 1999).

## **Conclusions**

Since the relationship between the social, political, environmental, economic, trade has been increasing, organizations are faced with new dynamism. The challenge facing organizations is that they need time to increase profitability and respond to new social expectations and the simultaneous administration of these two seemingly contradictory outcomes that require Develop practical strategies and has positive effects on society and on the organization's reach. Implementation of social responsibility in organizations, including the mechanisms and strategies are effective in this regard. In fact, many organizations in addition to their traditional tasks are required to perform other activities, the purpose of these activities, responding to the expectations of society and its organizations are referred to as social responsibility. In this period, effective management, the

management of ideas within their organizations and to release the built environment and wider society thinks, Why not separate from society organizations can make their Society cannot continue without the organization.

Corporate income and also long-term risk of future profit company, will oppose. Resorting to social responsibility, none of the above does not solve the problems of pressure from shareholders on a sustainable growth in profitability, will fix the problem and causing managers with incentives to replace incompetent managers are focusing on the long-term goals The company will compensate the damages. Choices(Richmond&Etal 2003). Otherwise, it would solve these problems long ago. The best example in this regard, it is industrial pollution. Manufacturers to reduce pollution, high cost of factory pay dividends. Poverty, another example is given.(Hess ,2001).

Companies could pay higher wages to workers, lower costs for products, reduce poverty, in this case the losses were incurred. In such circumstances, regardless of whether managers should pay attention to their social role of corporate interests? Can assume that should happen, but in practice expect managers to focus solely on social responsibility. Duty and responsibility of managers to increase profits in the company's shareholders. Even if the directors of the company regardless of who is to benefit society, they will certainly lose their jobs, because shareholders, hiring managers that keep profits at the highest level possible. In such circumstances, the move towards the social responsibilities of management is in conflict because of the expected management task is in line with shareholder interests, directors should otherwise have to think of another job. Many companies in social responsibility not only speak and do virtually nothing and it is due to tactical called Green washing. (Which supporters claim are environmentally friendly).Managers of the company profits in order to lose Mamas No, actually impose tax on the shareholders and decide how to spend its own arbitrary will, and instead of the elected government officials are even on a small scale. Private companies are a different story. If the manager to raise social welfare is willing to accept lower profits, the shareholders should not impose such. The successful managers of public companies, private investors wishing to spend part of their charitable purposes, like many companies that has been active in charity work, but managers should not private companies using shareholder capital, realize their philanthropic goals. In fact, the majority shareholder, significant amounts of their incomes from investment spending to help charities, or other methods to help improve social welfare are. Of course this does not mean that companies are free regardless of social consequences following their huge profits.(Cherry, 1978).

However, resorting to corporate social responsibility through effective balance between corporate profits Vnf not public. Theregulations: The best way to bring balance profit public benefit corporation and is The best way is to bind the organization. The government has the power to enforce rules and would no longer need to rely on people.But government regulation is not perfect and sometimes due to decreased cost and inefficiency welfare. Industrial groups to influence policy in ways that are mostly useless, used or intended use of the expensive resort to profitability. Public corruption, the situation is worse, plus, all the causes of government failure in developing countries due to weak and often corrupt governments worsened. Despite all the problems, governments, trade unions towards social responsibility, more effective role in support of their common interests. Observers and supporters: Civil society as observers and supporters, and provide an important role in imposing the kind of behavior is integrated into the social welfare is reduced. Types of nonprofit organizations and movements for a broad range of interests of different views of social, political, environmental, ethnic, social and cultural offer. For example, «Rainforest Action Network», an organization that often works in the field of environmental protection and natural resource consumption. The website mentioned that the campaign to increase public sensitivity towards the environment and consumers is that environmental degradation and stigma spot for U.S. companies to know and this nightmare is to accept responsibility liability policies are adopted to preserve the environment. This approach tries to convince managers that we are in the interests of the community, is quite different because in this case does not adversely affect the financial balance sheets. Generally, such a hypothesis is specified and cannot record it as a way to impose restrictions on the behavior of the main labor union presidents, especially in most developing countries that lack sufficient resources to the influence of civil society and people to the release shares are not sufficient. Its branches were: Another alternative is the creation of autonomous systems, but it is on the same forms of social responsibility strategy. This means that investment firms are unlikely to benefit shareholders in the public interest. The system of regulations that the government will be and variable environmental conditions, reaction is more efficient. Emphasis on transparency, commitment and consistent with what people expect from the concerns of governmental laws and approaches to this system. Morph types responsible government to ensure autonomy, according to the standards. If the industry in order to be successful, government must intervene and to enforce its regulations. Financialestimates: Finally, other aspects such as social responsibility of business managers are charged. Only safe and effective for long-term decisions, impose penalties, such as regular supervision, taxes, criminal penalties and public embarrassment, for social behavior is unacceptable.Social responsibility theory of trade, which is only accepted by managers Bazkavty know when work is done correctly, it should focus on the profit.Conclusion:Research has shown that managers tend to be limited to corporate social reporting in accordance with the shareholder wealth maximization should be used. Research has also shown that managers believe that social pressures are causing companies to respond ((O'Dwyer, 2005).

Consistent with the rules seem to be companies that led to the development and delivery of appropriate social reports

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