

Ranking of the Factors Affecting Failure to Implement Social Responsibility Accounting in Iran through AHP Technique

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ABSTRACT

The present study aimed at ranking factors affecting lack of implementation of social responsibility accounting in Iran through AHP technique. For this purpose, different factors were identified and classified into four main groups including: 1. legislative bodies' failure to present binding rules and regulations 2. cultural barrier. 3. social responsibility accounting problems and 4. social barriers. To ensure the effectiveness of the aforementioned factors, a questionnaire consisting of 22 questions was developed and distributed among 350 public accountants who were randomly selected. Data collected from this questionnaire were analyzed using Binomial test and SPSS software. After finalization of the abovementioned factors and for the purpose of prioritizing them, another questionnaire was developed and completed by 25 experts. Finally, factors affecting lack of implementation of social responsibility accounting in Iran obtained through AHP technique and using Super Decision Software were prioritized as follows:

- 1- Culture index with the weight of 0.259 had the most significant priority.
- 2- Academics' common mentality and craftsmen's index with the weight of 0.164 had the second priority.
- 3- Insufficient funds index with the weight of 0.066 had the third priority.
- 4- The index of legislative bodies' failure to present binding rules and regularities weighing 0.059 had the fourth priority.

The index of unspecified type of report (financial and non financial) with the weight of 0.059 had the same priority as 4.

KEYWORDS: Accounting, Social Responsibility, Hierarchical Techniques

1. INTRODUCTION

Today, we witness the growth and development of industries, businesses and factories on the one hand and on the other hand we witness the evolution of social institutions, changes in government organizations and ultimately the evolution of ethics which have gradually been able to assume obligations and requirements for business units. Such changes were not formal and lawful ever since. One of the effects of industrial development is the emergence of ethics in economy which suggests that social values can have a substantial effect on economy. From another point of view, and according to the tripartite relationship between an organization with other organizations, the government, and individuals living in the society, circumstances have arisen in which organizations should be not only accountable to interested parties but also to people in general. Therefore, the goals of business units' managers are not only making profit and producing goods but also other issues such as fair payment to workers, environmental pollution, and other ethical, political, racial and social issues. Following such developments, the way and criteria of evaluating the performance of organizations has changed radically and gone beyond the limits of economy and social performance which is the basis for the evaluation of the consequences and social effects of social activities has been fixated. Meanwhile accounting as knowledge has the responsibility of providing useful information for users to make informed judgments and decisions. Accounting is a process which connects economic entities and organizations with the surrounding environment. The purpose of accounting is to provide useful financial information for financial users. But the function of having an audience and being accountable require that a goal beyond financial accounting be set for this system which goes beyond reporting from financial users and providing service for nonfinancial users. Social and environmental accounting tries to identify the effects of the performance of business units and the society around them and to provide financial statements for accurate decision making. Today, life and maintenance of companies are increasingly dependent on compliance with social responsibilities. The results of a research conducted by PWC in 2002 showed that more than %70 CEOs of major companies in the world believe that compliance with social responsibilities has a substantial effect on the profitability of their companies. Companies' social responsibility means open and clear business practices, application of methods based on ethical values, and showing respect for employees, society and

environment. And for this purpose, they are planned to hold stable value for society in general and stockholders in particular. Today, it is not sufficient for managers to call themselves “efficient” for doing tasks such as planning, organizing, and controlling. Being accountable to the needs and demands of citizens and internal and external customers of their organizations are among their most important tasks. It can be said that as managers learn how to do traditional tasks, they should also be aware of how to perform new tasks. Because today’s world and new business setting require that leaders and managers of large organizations and corporations which have an active and influential role in world markets and developing markets do their best to create a kind of balance among social, economic and environmental parts of their business.

STATEMENT OF THE PROBLEM

Reports provided by the entity's financial accounting system evaluates entity’s performance only from certain aspects and considers profitability and financial potential of the entity as the criteria for success or failure and focuses its attention mostly on the interest of certain groups such as potential and future investors and credit officers, public organizations, entity's staff and managers, and buyers and sellers. Inattention to the interests of other groups in society and environmental effects resulting from the activities of the business entity led to the development of a new concept called social responsibilities accounting (SRA) in theoretical accounts in the early 60s. Authors from Europe, Canada and Australia have referred to this concept in their writings. However, more than four decades have passed, this concept is still among the new issues in accounting and is still in the early days of its development and has not much progress in terms of its implementation. Most published articles in this area are descriptive and have the least attention to the implementation problems and presentation of proper ways to make it practical. Perhaps the main reason for this move results from the limitations and problems of measurement and reporting of external effects of the entity. “External effects” means those activities and results of the entity's operation which are beyond the interests of the aforementioned groups and include effects such as cost, benefit, and social efficiency. But eventually because of the pressure of industrialized countries’ pro environmental and human rights organizations in combat against environmental pollution especially pollution caused by nuclear tests, international federation of accountants (IFAC) has focused its attention on the issue of social responsibility accounting and released a set of statements in which it asked for the development of standards concerning social responsibilities accounting and auditing. But the broadest definition of environmental and social accounting has been provided by Gray in 2002, “a complete set of all possible accountings” (Gray, R. Owen, D. Maunders, K. (1987)) and in another definition he has considered social responsibilities accounting as a part of accounting knowledge the aim of which is to measure and report social effects resulting from the activities of the a business entity as a member of the community where it operates. According to the unwritten social contracts among the members of the community that have been enacted to protect the interests of all members, it is required that a business entity be aware of its obligations and responsibilities and does not limit them to the protection of stockholders interests (Asgari, M., (2006)). Therefore, there have always been several obstacles and problems in the way of the implementation of social responsibilities accounting, each which has a different impact in relation to the other in the failure to not implement social responsibility accounting. Ranking of the factors affecting the lack of the implementation of social accounting responsibilities in different countries such as Iran can provide a good understanding of the power and influence of various factors including the government, companies, and law enforcement agencies on the society, politics and environment. Furthermore, ranking of the obstacles and limitations can help us to make a proper decision and to determine optimized goals with regard to the responsibilities of business entities toward the society.

LITERATURE REVIEW

Concerning the history of public accounting, it was noted that in the early sixties the concept of social responsibilities accounting was introduced in theoretical issues in accounting and writers from Europe, Canada and Australia including Anderson, Mobli and Lane Aus had referred to it in their writings and from among them Anderson should be regarded as the father of this branch of accounting knowledge. The first article on this issue was written in 1970. In 1970s a sudden move took place in the area of social accounting and a bulk of articles and research appeared. Perhaps we can consider this sudden progress as the result of the expansion of social accounting and taking in to account the impact of organization on natural environment. As was noted above, 1970s was an active era in the development and use of social reporting. Researchers in that decade have developed methods of accounting and social auditing. Among the 1970s studies we can refer to Lyon, Raymond Bauer, Dan .H.Fan, Abet et al, Estes, David Black, William Frederick and Mylad Mayer. Unlike 70s, in the 80s we didn’t continue to witness social reporting and a few companies attended to social reporting. One of the reasons for the decline in social

reporting in 1980s was the dominance of commercial advantage over the pressure for social reporting. This trend was repeated in the 1990s and social reporting declined. Examples of the research in this decade included Ben son (1999) and vakary (1997). Notice to social accounting has lost its past importance. Perhaps we can demonstrate this issue with the help of a few articles written recently on the issue. We can refer to Gary (2000) and Roberts (2001) as examples of these studies (Richmond, Betty Jane Et al (2003)). But concerning our country Iran, this concept was introduced with three decades delay in Tehran university accounting periodical with an article titled “social accounting theory” in the fall of 1993 (1993AD) and since that time few articles have been presented on this issue by accounting scholars.

SOCIAL RESPONSIBILITY

From the point of view of Griffin and Barney “social responsibility is a set of duties and obligations that any organization should do in order to maintain, control and contribute to the community in which it operates.” From the view point of Drak, Frencho Heiner Savered (1998) social accounting is a duty of private organizations meaning that it does not have a negative effect on the social life in which it works. Social responsibility pundits are grouped under advocates and opponents. Some of the advocates of market economy such as Milton Friedman opposes social responsibility, and sees it at odds with the mechanisms of free economy. Freidman considers social responsibility as an essentially destructive doctrine. He believes that the only social responsibility of the business entity is the use of society's resources and taking part in activities which are designed to increase profit (without cheating and deception). In contract, Carl who is the advocate of social responsibility believes that mangers of a business organization have four responsibilities namely economic, legal, and moral and sacrifice. Carl prioritizes these four responsibilities and believes that moral and sacrifice responsibilities may turn in to legal and moral responsibilities respectively. Both Friedman and Carl claim that they have advanced and presented their theories with regard to the social responsibilities impact on companies’ profit (Hangr J. David, Thomas L. violin (2005)). But research has shown that managers believe that social pressure created the need for the companies’ accountability.

RESEARCH QUESTIONS

1. Is regulatory bodies’ failure to present binding rules and regulations a barrier to the implementation of social responsibilities accounting in Iran?
2. Is inappropriate culture in social responsibility a barrier to the implementation of social responsibilities accounting in Iran?
3. Are social responsibility accounting problems a barrier to the implementation of social responsibilities accounting in Iran?
4. Are social barriers relevant to social responsibilities accounting system a barrier to the implementation of social responsibilities accounting in Iran?
5. How is the ranking of factors for the lack of the implementation of social responsibilities accounting in Iran?

METHODOLOGY

This study is both library based and descriptive. Research population is the society of CPAs in Iran October, 2012. A stratified random sampling was used and based on Cochran formulas, a sample of 318 subjects was chosen. This number was multiplied by the percentage of the share of each category and this way the percentage of share of each category was obtained (Aczel, j. And saaty, t.l. (1998))

Table 1: Distribution of the sample

Row	Group of certified public accountants	Size of the population	Sample size	Percent
1	Individual employed member	162	28	%9
2	Employed in the audit organization	246	42	%13
3	Employed in the institutions	203	35	%11
4	Employed partner in the audit institutions	764	131	%41
5	Unemployed	481	82	%26
	Total	1856	318	%100

In library based studies resources and articles which are published about the definition and goals of social responsibilities accounting are dealt with. In this regard, several barriers are identified which fall in four main

groups including 1. Legal barriers 2. Cultural barriers 3. Public accounting problems 4. social barriers. The survey questionnaire used for gathering the required data included 22 questions in the form of a five-item likert scale. To analyze the data and to answer research question, a binomial test was used, SPSS software version 16 was used. Finally, after the finalizations of the factors affecting the lack of the implementation of social responsibilities accounting in Iran with AHP technique using super decision software these factors were prioritized.

RESULTS

The first research question was stated as follows: is regulatory bodies' failure to present binding rules and regulations a barrier to the implementation of social responsibilities accounting in Iran?

Table 2. Students' t- test for the first question

The mean (baseline) =3					
t	Degrees of freedom	The significance level	The mean difference	95% Confidence Interval of the Difference	
				Lower	Upper
10/21	317	0/001	0/569	0/46	0/67

The results from the above table show that the mean of the responses is 0/511 greater than the base mean. This difference is significant at 0/01 level of significance, so the null hypothesis is rejected and H₁ is confirmed. This shows that regulatory bodies' failure to provide binding rules and regulations is a barrier to the implementation of social responsibilities accounting.

The second research question was as follows: Is inappropriate culture in social responsibility a barrier to the implementation of social responsibility accounting in Iran?

Table3. Students' t- test for the second question

The mean (baseline) =3					
t	Degrees of freedom	The significance level	The mean difference	95% Confidence Interval of the Difference	
				Lower	Upper
15/59	317	0/001	0/908	0/794	1/023

Results obtained from the above tables show that the mean of the responses is 0/86 greater than the base mean. This difference is statistically significant at one percent level of significance, so the null hypothesis is rejected and H₁ is confirmed which indicates that culture is one of the effective factors for the lack of the implementation of social responsibilities accounting in Iran.

The third research question reads as follows: Are social responsibilities accounting one of the barriers to the implementation of social responsibility accounting in Iran?

Table 4. Students t-test for the third question

The mean (baseline) =3					
t	Degrees of freedom	The significance level	The mean difference	95% Confidence Interval of the Difference	
				Lower	Upper
8/55	317	0/001	0/444	0/341	0/546

The results obtained from the above table shows that the mean of the responses is 0/38 greater than the base mean. This difference is significant at 0/01 level of significance. So the null hypothesis is again rejected and H₁ is confirmed which shows that social responsibilities accounting problems is one of the effective factors for the lack of the implementation of social responsibilities accounting in Iran.

The Fourth research question says: Are social barriers relevant to the social responsibilities accounting system one of the factors influencing the lack of the implementation of social responsibilities accounting in Iran?

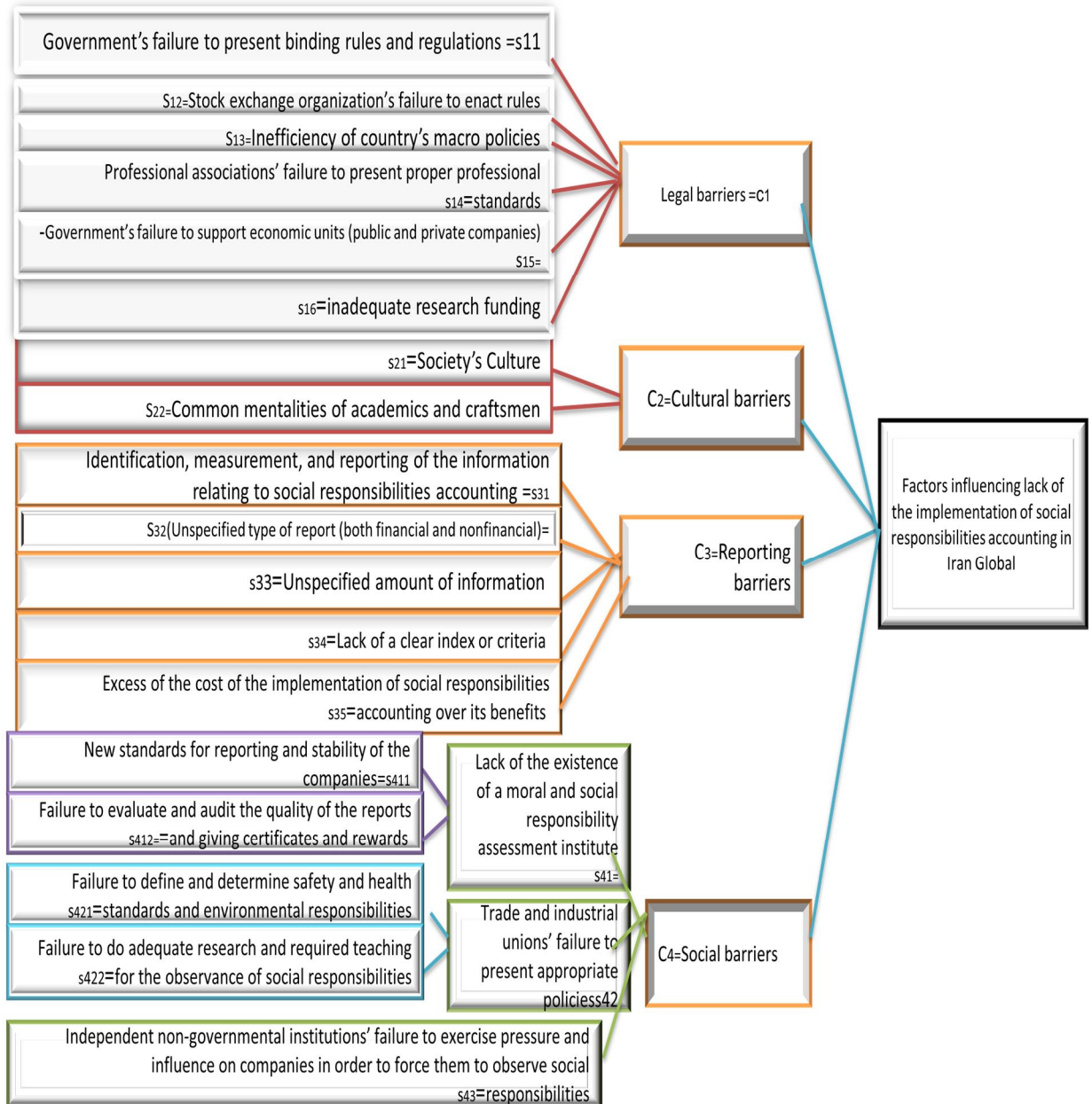
Table5.Students t-test for the fourth question

The mean (baseline) =3					
t	Degrees of freedom	The significance level	The mean difference	95% Confidence Interval of the Difference	
				Lower	Upper
12/44	317	0/001	0799	0/656	0/903

The results of the above table show that the mean of the responses is 0/38 greater than the base mean. This difference is statistically significant at one percent level of significance. So, the null hypothesis is rejected and H₁ is confirmed which indicates that social barriers relevant to the social responsibilities accountings system is one of the effective factors for the lack of the implementation of social responsibilities accounting in Iran.

Fifth research question is stated this way: How is the ranking of the factors affecting not implementing social responsibilities accounting in Iran?

Figure 2 shows the AHP decision tree of the factors for not implementing social responsibilities accounting in Iran



With comparison and determination of the prioritization of the main criteria based on the aim of the study and with paired comparisons of the main criteria based on the aim of the study, coefficient of each criterion is calculated. 25 experts were used for this purpose and using the geometric mean technique and normalization of the obtained values special vector was calculated.

According to saati and Akzel , when more than one expert’s opinion is involved, the best way is to use the geometric mean of the experts’ opinions (Aczel, j. And saaty, t.l. (1983)). So using the geometric mean technique and normalization of the data special vector is calculated. The obtained numbers show the importance coefficient of each of the main criterion. Table 6 presents the calculations and the special vector is also shown as w_1 .

Table 6 – Determination of the main criteria of the study

Special vector	C4	C3	C2	C1	
0.250	2.710	1.017	0.526	1.000	Legal obstacles
0.423	2.304	2.710	1.000	1.903	Cultural Barriers
0.198	1.558	1.000	0.369	0.983	Social barriers
0.129	1.000	0.642	0.434	0.369	Barriers to Reporting

CR = 0.033

According to the above table the highest priority goes to cultural barriers with the weight of 0/423, then legal barriers with 0/25, third social barrier with 0/198 and long term reporting barriers with 0/129 takes the fourth place. The inconsistency rate of the comparisons is 0/89 and since it is smaller than 0/1 we can trust the obtained comparisons.

Comparison and prioritization of the subcriteria

After the pair comparison of the main criteria based on the purpose of the study, the importance coefficient of each of the subcriteria related to them is calculated. 20 subcriteria are identified for the four indices of the research. In order to prioritize the subcriteria, 25 experts’ opinions are used and using the geometric mean technique and the normalization of the obtained values, the special vector is calculated.

Prioritization of the legal barriers’ indices

Table 7. Prioritization of legal barriers’ subcriteria

Special vector	S16	S15	S14	S13	S12	S11	
0.237	1.682	1.609	1.591	1.796	2.230	1.000	S11
0.137	0.371	1.460	2.347	1.116	1.000	0.448	S12
0.087	0.432	0.421	0.458	1.000	0.896	0.557	S13
0.093	0.339	0.321	1.000	2.182	0.426	0.628	S14
0.182	0.330	1.000	3.114	2.375	2.375	0.622	S15
0.264	1.000	3.030	2.951	2.313	2.698	0.594	S16

CR = 0.067

Table 8 – Prioritization of the cultural barriers’ subcriteria

Special vector	S22	S21	
0.387	0.632	1.000	S21
0.613	1.000	1.582	S22

CR = 0.001

According to the above table, the highest priority goes to inadequate fund of the research with the weight of 0/264, the second priority goes to the government’s failure to present binding rules and regulations with the weight of 0/237, the subcriteria of the government’s failure to support economic sectors (public and private companies) with the weight of 0/182 takes the third place, the subcriteria of stock exchange organization’s failure to enact rules with the weight of 0/137 has the fourth priority and the subcriteria of the inefficiency of the macropolicies of the country and professional associations’ failure to present proper professional standards have the lowest priorities. Generally, these priorities are very close to each other. Inconsistency rate of the comparisons is 0/067 and since it is smaller than 0/1 we can trust the comparisons.

Prioritization of the cultural barriers’ indices

Table 8. Prioritization of the cultural barriers’ subcriteria

According to the above table, among the cultural barriers' subcriteria, the highest priority goes to the society' culture with the weight of 0/613 and common mentalities of the academics and craftsmen with the weight of 0/387 has the second priority and the inconsistency rate is zero.

Prioritization of the reporting barriers' indices

Table 9. Prioritization of the reporting barriers' subcriteria

Special vector	S35	S34	S33	S32	S31	
0.286	2.530	2.350	1.532	0.967	1.000	S31
0.298	2.401	1.866	2.350	1.000	1.034	S32
0.170	0.932	2.522	1.000	0.425	0.653	S33
0.107	0.725	1.000	0.396	0.536	0.425	S34
0.139	1.000	1.380	1.073	0.416	0.395	S35

CR = 0.0284

According to the above table, among the reporting barriers' subcriteria, the highest priority goes to the subcriteria of unspecified type of report with the weight of 0/298, subcriteria of identification, measuring and reporting accounting information with the weight of 0/286 has the second priority, the subcriteria of the unspecified amount of the information with the normal weight of 0/170 has the third place and the subcriteria of unspecified index and criteria with the normal weight of 0/107 has the lowest priority. The inconsistency rate of the obtained comparisons is 0/028 and since it is smaller than 0/1 we can trust the comparisons.

Prioritization of social barriers' indices

Table 10. Prioritization of social barriers' subcriteria

Special vector	S63	S62	S61	
0.265	0.785	0.672	1.000	S61
0.320	0.628	1.000	1.489	S62
0.415	1.000	1.592	1.274	S63

CR = 0.0173

With regard to the above table, among the subcriteria of social barriers the highest priority goes to the subcriteria of lack of pressure and influence on the observance of social barriers with the weight of 0/415, the subcriteria of trade and industrial unions' lack of appropriate policies with the weight of 0/320 has the second priority, and the subcriteria of lack of the existence of an institute for moral and social responsibility assessment with the weight of 0/265 has the lowest priority.

The inconsistency rate of the comparison is also 0/017 and since it is smaller than 0/1, the comparisons can be trusted. The subcriterion of lack of the existence of an institute for moral and social responsibility assessment consists of two other subcriteria. The subcriteria of trade and industrial unions' lack of appropriate policies also consists of two other subcriteria. In each of these cases, one comparison is necessary and so there is no need to calculate the inconsistency rate. The results are shown in table 11 and table 12.

Table 11. Prioritization of lack of existence of responsibility assessment institutions' subcriteria

Special vector	S412	S411	
0.449	0.815	1.000	S411
0.551	1.000	1.227	S412

CR = 0.001

Table 12. Prioritization of the subcriteria for the lack of existence of appropriate policies by trade unions'

Special vector	S422	S421	
0.439	0.783	1.000	S421
0.561	1.000	1.277	S422

CR = 0.001

Lack of the establishment of the new standards for reporting and stability of companies has the weight of 0/449 and the high priority goes to the criteria of lack of evaluating and auditing the quality of reports and giving certificates and prizes with the weight of 0/551, lack of definition and determination of safety, health standards has the normal weight of 0/439 and the highest priority goes to the criteria of inadequate research and teaching the observance of social responsibilities with the normal weight of 0/561.

Determining the final weight of the indices and prioritizing them

Having the weight of each of the main criteria (W1) and subcriteria (W2), the weight of each index is calculated. For this purpose, the weight of each subcriteria is multiplied by the weight of the main criteria. Super Decision Software was used to do the calculations. Finally, the Super matrix of Preference options was multiplied by the final weight of the subcriteria of the study and the final priority of the options is calculated. Based on special vector obtained in the first stage (w1) and especial vector for the comparison of subcriteria (w2) the final weight and the priority of each of the indices of the study can be determined. Table 13 presents the final calculation.

Table 13. Final prioritization of decision making criteria and subcriteria

Final Weight	Weight Indicator	Indicators	Weight	Criteria	
0/059	0/237	Government's failure to present binding rules and regulations =s ₁₁	0/25	Legal barriers =c1	
0/034	0/137	S12=Stock exchange organization's failure to enact rules			
0/022	0/087	S13=Inefficiency of country's macro policies			
0/023	0/093	Professional associations' failure to present proper professional standards=s ₁₄			
0/046	0/087	Government's failure to support economic units (public and private companies)-s ₁₅			
0/066	0/264	Inadequate research funding=s ₁₆			
0/164	0/387	Society's Culture=s ₂₁	0/423	C2=Cultural barriers	
0/259	0/613	S ₂₂ =Common mentalities of academics and craftsmen			
0.057	0/286	Identification, measurement, and reporting of the information relating to social responsibilities accounting =s ₃₁	0/198	C3=Reporting barriers	
0/059	0/298	Unspecified type of report (both financial and nonfinancial)=s ₃₂			
0/034	0/170	Unspecified amount of information =s ₃₃			
0/021	0/107	Lack of a clear index or criteria=s ₃₄			
0/028	0/139	Excess of the cost of the implementation of social responsibilities accounting over its benefits =s ₃₅			
0/034	0/265	Lack of the existence of a moral and social responsibility assessment institute=s ₄₁	0/129	C4=Social barriers	
0/041	0/320	Trade and industrial unions' failure to present appropriate policies=s ₄₂			
0/054	0/415	Independent non-governmental institutions' failure to exercise pressure and influence on companies in order to force them to observe social responsibilities=s ₄₃			
0/015	0/449	New standards for reporting and stability of the companies=s ₄₁₁			S ₄₁
0/019	0/551	Failure to evaluate and audit the quality of the reports and giving certificates and rewards=s ₄₁₂			
0/018	0/439	Failure to define and determine safety and health standards and environmental responsibilities=s ₄₂₁			S ₄₂
0/023	0/561	Failure to do adequate research and required teaching for the observance of social responsibilities=s ₄₂₂			

DISCUSSION AND CONCLUSION

The results obtained from the calculations show that the index of society's culture with the weight of 0/259 has the significant weight of 0/259. The common mentalities of academics and craftsmen with the weight of 0/164 have the second priority. Inadequate fund for research with the weight of 0/066 has the third priority. Government's failure to present binding rules and regularities with the weight of 0/059 take the fourth place. Unspecified type of report (financial and nonfinancial) with the weight of 0/059 has the same priority. Given that the ultimate goal of most companies is profit, they should be reminded that they have a responsibility beyond making a profit and it is the responsibility toward people and the society in which they operate. Because people are unwittingly exposed to

the damaging effects of their activities, so companies need to minimize these negative effects. However, the minimization can first begin with accepting the responsibility toward society and then continue to act based on it.

APPLICABLE SUGGESTIONS

With regard to the obtained results from this study, some applicable suggestions can be put forward which can be used by all those people who encounter social and accounting issues. First social accounting responsibilities should be known and generalized in society and among people and especially academics and there should be enough attention to their feedback. Second, government bodies and legislators should be made aware of the importance of the issue in order to direct society in this way by enacting related rules and regulations. Third, accounting experts and professionals should enact certain standards about the way accounting reports should be prepared either financial or not. This way, accountants can treat the issue in the best way.

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