

## Study of the adjusting role of social identity in the relationships between perceiving commercial social responsibility and accountants' job attitude

Maliheh Alifari, Hamidreza Vakilifard\*, Bahman Banimahd, Ramazanali Royae

Department of Accounting, Science and Research Branch, Islamic Azad University, Tehran, Iran

*Received: May 14, 2015*

*Accepted: August 27, 2015*

---

### ABSTRACT

Companies react differently in response to new demands so that some companies have changed their culture and accepted social responsibility as the main core of their commercial activities. The purpose of the present research is to study the adjusting role of social identity in the relationships between perceiving social responsibility and job attitude. The research model includes such variables as social identity, perceiving social responsibility, and job attitude (job satisfaction and organizational commitment). The statistical community of the research is consisted of all the educated and experienced accountants in all organizations and offices under the nation's service management law, out of which 196 people were chosen randomly. The method of the research is practical in terms of objective, and descriptive-correlative in terms of methodology. The required data have been collected through questionnaire. For the study of variables the t test has been utilized, considering the average of measurement scale; for the study of the differences among three or more groups of variables the one-way variance analysis (ANOVA) has been utilized; for the pairwise comparison among groups the Scheffe test was used; and for the study of the assumption of the adjusting role of social identity variable, the hierarchical regression was used, and the data were analyzed by means of SPSS 18 software. The research result shows that perceiving commercial social responsibility meaningfully affects job satisfaction. Also, the relationship between the commercial social responsibility and organizational commitment have been verified.

**KEY WORDS:** perceiving social responsibility, job attitude, organizational commitment, job satisfaction, social identity.

---

### 1. INTRODUCTION

Today, organizations are obliged to conduct activities other than their conventional duties. They are aimed at responding to the society's expectations, and are referred to as the social responsibility of the organization. To be effective, management should free itself from the limits of the organization's notion and think about society and more expanded environments; for neither organizations can separate themselves from society nor can society do without organizations. Attempts have always been made to improve the interests in the organizations in such a way that individuals in the society benefit from organizations more than the cost they have paid for; in other words, organizations create value in addition to profit. In fact, to fully maintain their legitimation and to survive, organizations have to admit that they have a public and social role and duty.

Social identity theory is among theories which relate the social activities of organizations to the working attitudes of employees (Hewstone, & Jaspars, 1984). Active members in commercial organizations can be considered as a social class. According to social identity theory, organizational membership may be considered as an important aspect of individual identity and affect the employees' description of themselves in relation to a specific organization (Brammer et al, 2007). According to this theory, we can say that if employees feel proud of being members of a certain organization which values social responsibility, their working attitudes can positively be affected. The existence of such a feeling is due to the fact that the existing philosophy of organizations, and even economic institutions, is not mere profit, but meeting the expectations of interested parties, both internal and external (Handy 2002, Drucker 2000); for in this way the sustainability of profit is guaranteed. Moreover, society expects organizations to feel committed to the society they work in in terms of ethical, legal, and economical aspects as well as public interests (Carroll, 1979). Therefore, when the issue of responsibility in social life, including organizations, is analyzed, organizations should not base their activities merely on the interests of shareholders or founders, or even legal requirements, but they should consider responsibility as a volunteer act and a kind of commitment and duty (Takala & Pallab, 2000). If so, the external stakeholders (social and nonsocial stakeholders,

---

\* **Corresponding Author:** Hamidreza Vakilifard, Department of Accounting, Science & Research Branch, Islamic Azad University, Tehran, Iran\*Corresponding Author: H-vakilifard@srbiau.ac.ir

government and customers) grant to the organization a sustained legitimation; and the sustainable interests, commitment promotion and active participation of stakeholders will be predictable.

Organizational commitment, as an important aspect of job attitude, is a psychological identity the individual feels towards his organization (Aguinis & Glavas, 2012). Therefore, organizational commitment reflects employees' relationship with the organization, and underlines the members' decision in staying with the organization (Meyer & Allen 1997). People bring with them into organization a series of needs, skills and expectations; they like to work in a workplace they can use their capabilities and satisfy their needs. If the organization provides these opportunities for the employees, organizational commitment is promoted (Vakola, & Nikolaou, 2005). In fact there can be expected a relationship between organizational commitment and social activities of the organization, which directly address employees' needs (Peterson, 2004). However, it is not quite clear how the organization's social activities dealing with other stakeholders affect the organizational commitment of the employees. According to the studies of Peterson (2004) and Brammer et al (2007), this kind of activity positively affects organizational commitment.

Viewed as an important aspect of job attitude, job satisfaction is an area in which psychological, social, sociological, economic, political and educational views have each their own contribution. Today, people in each and every country work in thousands of different jobs. Psychologists and social science experts have always focused on people's job satisfaction and its effect on their morals and productivity. If one is interested in his job, his/her creativity and talent will grow and he/she will not be afflicted with depression and frustration. Conversely, if someone is not satisfied with the job he/she is doing, he/she will be depressed and frustrated, and his/her work will be fruitless. According to Harrison et al (2006), job satisfaction and organizational commitment are not only predicting factors of employees' behavior, but they are variables for the measurement of their attitude. Therefore, this study attempts to answer the question that how social identity adjusts the relationship between perceiving social responsibility and job attitude of accountants?

## **2. Theoretical basis and theories of the research**

### **2-1. Social responsibility of companies**

Since 1950s, the social responsibility of companies has been discussed in academic literature, and today the concept is paid much attention in accounting and management research. An overview of the evolution trend of the concept clearly shows a shift of focus from ethical-philosophical attitude to management attitude; specifically in the last decade the ethical foundations have expanded in management decisions and have formed norm bases for the social responsibility of companies. According to Amaeshi (2005), this definition is one of the most general definitions of the social responsibility of companies which accords with the recent literature in the field. Preparation motivations of commercial enterprises for responding to the legitimation of stakeholders' expectations form one of the main parts of the social responsibility of companies (Turker, 2009).

In McKinley's (2008) research, the social responsibility of companies refers to two subjects:

- 1- Responsibility of creating value in economic, social and environmental aspects
- 2- Responding clearly to stakeholders' demands.

Social responsibility of companies is an evolving concept which serves as a method for companies to clearly integrate their social, environmental and economic concerns in values, cultures, decisions, strategies and operations. According to Turker (2007), Lindgreen & Swaen (2010), social responsibility of companies is a conceptual system with a diverse and relevant terminology which refers to society and environment, and focuses on some parameters about the social role of companies through a clear, accountable, and sustainable language with a multi-dimensional and commercial morality approach. The fact that companies are responsible against a wide range of stakeholders other than shareholders is central to the concept of social responsibility of companies.

Previous researches indicate that the organization's social responsibility positively affects the employee's behavior and attitude. According to Carmeli et al (2007), doing social responsibility is a more powerful criterion for knowing the organization than financial or operational performance. When employees understand the organization's support, their organizational commitment and job satisfaction increase.

### **2-2. Job satisfaction**

Job satisfaction is a series of feelings and beliefs individuals hold toward their current job. Job satisfaction is one of the important factors in job success, a factor resulting in effectiveness increase and individual's satisfaction. Job satisfaction means liking the conditions and requirements of a job, the conditions in which the job is done, and the reward one receives. According to Fisher and Hanna, job satisfaction is a psychological factor, and is a kind emotional adaptability to the job and its conditions. In this sense, if the job provides one with favorable conditions, the individual feels satisfied about it, but if on the other hand, a job does not provide the individual with satisfaction and enjoyment, he/she begins to reproach the job, and if possible, leaves it. According to Hoppock, job satisfaction

is a multi-dimensional and complicated concept, and is associated with psychological, physical, and social factors. He believes that a single factor does not lead to job satisfaction, but it takes a combination of factors to create job satisfaction in a certain moment.

Therefore, the first hypothesis of the research can be stated as below:

Main hypothesis 1: Perceiving commercial social responsibility meaningfully affects job satisfaction.

### **2-3. Organizational commitment**

Viewed as an important aspect of job attitude, organizational commitment is a psychological identity one feels towards his/her organization (Mowday et al, 1982). Organizational commitment is an important organizational and job attitude which in recent years has been of special interest for many researchers in the fields of organizational behavior and psychology, especially social psychology. Thus organizational commitment reflects employees' relations with the organization, and underlies their decision to stay with the organization (Meyer & Allen, 1997). People enter an organization with certain needs, skills and expectations, and like to work in an environment they can employ their abilities and satisfy their needs. When organizations create these opportunities for their employees, organizational commitment increases (Vakola & Nikolaou, 2005). In fact we can expect a connection between organizational commitment and social activities of the organization which directly deals with meeting employees' needs (Peterson, 2004). An overview of the literature in this field shows that, theoretically, there is a relationship between the social responsibility of the organization and organizational commitment. Thus it is essential to assess the nature of the relationship between the social responsibility of the organization against different stakeholders and employees' commitment against work tasks, so that paying more attention to these responsibilities could result in the society's satisfaction, and higher objectives of the organization can be achieved through committed employees.

Maignan et al. (1999) found out in their research that there is a positive relationship between the social responsibility of the organization and employees' commitment; for the social responsibility of the organization not only results in enjoyable working activities but it also increases the sense of pride among employees. The second hypothesis can therefore be stated as follows:

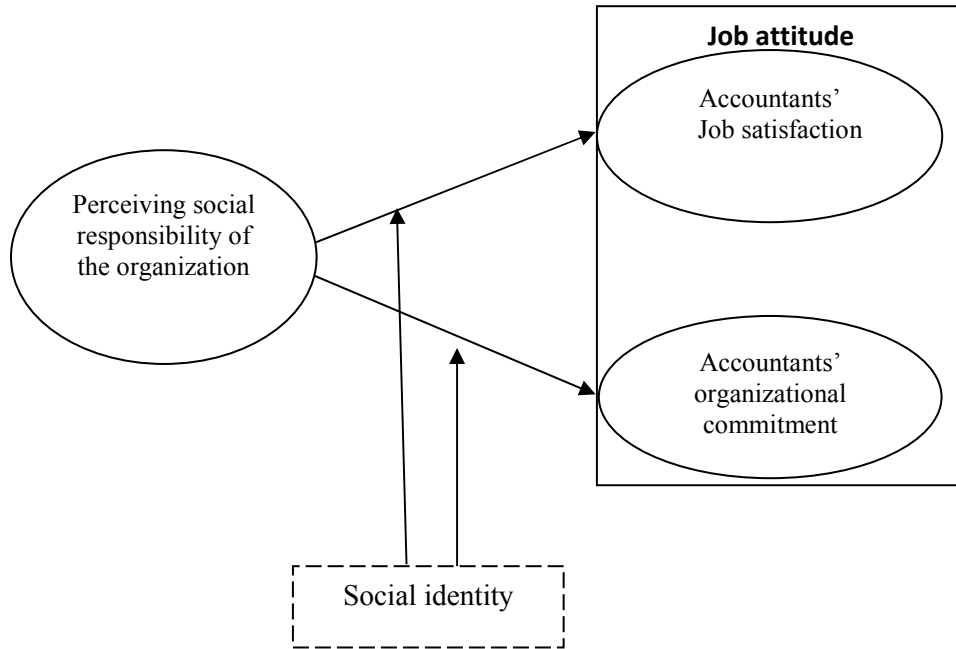
Main hypothesis 2: perceiving commercial social responsibility meaningfully affects organizational commitment.

### **2-4. Social identity**

Identity is one of the constitutes of mental realities; it is based on a dialectic relationship between the individual and society, and is formed through socializing processes, which upon emergence, either stays unchanged, or undergoes changes in some cases and is formed again on the basis of new relationships. The forming processes of social identity are determined on the basis of social structure. Identity, too, which reacts to social structure under the influence of social relationships, either causes it to change or to survive. Social structure can result in the formation of different kinds of social identity easily detectable; therefore the identity of an Asian person is clearly distinguishable from that of a European person. Diverse identities are social products which are relatively fix and sustained elements. Social identity is a feature of man as a social creature, and is based on the individuals' understanding of themselves; it is not inherited, but a product of people's agreement or disagreement. What gives identity to a group of men, is the similarity which distinguishes them from other groups. "Similarities and differences" are concepts created by individuals. The culture of human's society brings into being the process of similarity and difference. Thus identity-maker cultural tools in turn contribute to the formation of identity issues among societies. Such factors as language, religion, cloths, aesthetic interests, hobbies, sports, and nutrition cause inter-group similarity and intra-group difference. Therefore, the following hypotheses are considered:

Main hypothesis 3: Social identity adjusts the impact of perceiving commercial social responsibility on job satisfaction.

Main hypothesis 4: Social identity adjusts the impact of perceiving commercial social responsibility on organizational commitment.



**Figure 1. Research’s conceptual model**

**3. RESEARCH METHODOLOGY**

The present research is practical in terms of the type and nature of the problem and research objectives. Taking into consideration the method of collecting descriptive information, it is of the survey-correlation type. The method of collecting data is a combination of library and field research. Also, the literature has been compiled through library studies, and data collecting from accountants have been conducted by means of questionnaire. With regard to the measurement of variables, 7 time Likert scale was utilized for measuring respondents’ attitude. Data collecting was conducted by means of questionnaire; for designing the questionnaire for understanding the social responsibility of the organization the index of understanding the social responsibility of the organization as offered by Glavas & Kelly (2014) is used, and for the variable of job satisfaction the one developed by Camman et al (1983) is utilized. The questionnaire has 3 factors, which measures employees’ satisfaction by the options of total disagreement to total agreement based on Likert scale. For examining the variable of organizational commitment the type of 8-factor questionnaire as developed by Allen & Meyer (1990) is utilized. For social identity questions, the 20-factor questionnaire of social identity as developed by Saffarinia & Roshan (2011) is used. The statistical community consists of all educated and experienced accountants from all offices, organizations and sections under the law of the nation’s service management; since there were too many of them, 196 accountants were chosen randomly by Cochran formula.

Out of 196 collected questionnaires, 103 were filled by men and 93 by women (47.4% women, 52.6% men). Out of the whole respondents 25.5% were under the age of 25, 40.3% were 26-35, 20.9% were 36-45, 9.7% were 46-55 and 3.6% were above 65 years.

**Table 1. Demographic characteristics**

Demographic variable	-	percent	Demographic variable	-	percent	Demographic variable	-	percent
<b>Gender</b>	female	47.4	<b>Education</b>	Post-diploma	8.2	<b>Educational discipline</b>	Accounting	74.5
	male	52.6		BA	42.9		Management	17.4
<b>Age</b>	Under 25 years	25.5		MA	36.7		Economy and others	7.1
	26-35 years	40.3	<b>Job position</b>	PhD	12.2	Under 5 years	39.8	
	36-45 years	20.9		Financial manager	17.9	6-10 years	23	
	46-55 years	9.7		Auditor	20.4	11-15 years	14.8	
	Above 56 years	3.6		Accountant	42.3	16-20 years	8.7	
Student				19.4	Work experience	More than 21 years	13.8	

After several times of revisions and modifications, the questionnaire was submitted to experts, and so its validity and reliability was confirmed. For determining the reliability of the questionnaire, Cronbach’s Alpha has been used. If the coefficient of Alpha is more than 7%, the questionnaire has an acceptable reliability. Table 2 shows Cronbach’s Alpha of the whole questionnaire and its variables. As Cronbach’s Alpha of the whole questionnaire is 0.869, and variables are larger than 0.7, the test has an acceptable reliability.

**Table 2. Reliability calculation of questionnaire’s questions**

Cronbach’s Alpha	Number of questions	Questionnaire’s question number	Variable
0.826	13	1-13	Perceiving social responsibility (PCSR)
0.777	3	14-16	Job satisfaction(JS)
0.913	8	17-24	Organizational commitment(OC)
0.762	20	25-44	Social identity(SI)
0.869	44	-	Total

For examining the variables in this research, the t test was used, considering the average of measurement scale; for examining the differences among the three groups of variables or more the one-way variance analysis (ANOVA) was used; for examining the assumption of the adjusting role of the variable of social identity, the hierarchical regression was used; and the data were analyzed by means of SPSS 18 software.

**4. Research Findings**

**4-1. Inferential statistics and hypotheses test**

**Comparison of the research’s variables with the average of measurement scale**

One-sample t test for the comparison of the perceived average of the research’s variables with theoretical average of measurement scale shows that, considering the significance level of less than 0.05, the average of all variables are meaningfully different from the theoretical average; and considering the estimated averages of variables, the conclusion can be reached that the average of the variables of perceiving commercial social responsibility, job satisfaction and social identity are larger than 4 and so are meaningfully larger than the average level.

**Table 3. One-sample t test for the research’s variables**

Comparison of perceived average with the fix value of 4					Variable
Average difference	Significance level	Freedom degree	T Statistics	Estimated average	
2.17425	0.00	195	46.132	6.1743	Perceiving social responsibility (PCSR)
1.58503	0.00	195	17.956	5.5850	Job satisfaction (JS)
0.92347	0.00	195	8.829	4.9235	Organizational commitment (OC)
1.09585	0.00	195	25.654	5.0958	Social identity(SI)

Before entering the test stage of hypotheses, it is essential to ensure the veracity of the measurement model. In this research the confirmatory factor analysis for the significance test of factors was used by means of the path analysis. This analysis has been conducted by structural equation and by means of LISREL statistical software.

**Examining measurement models along with t statistics, standard coefficient and error value**

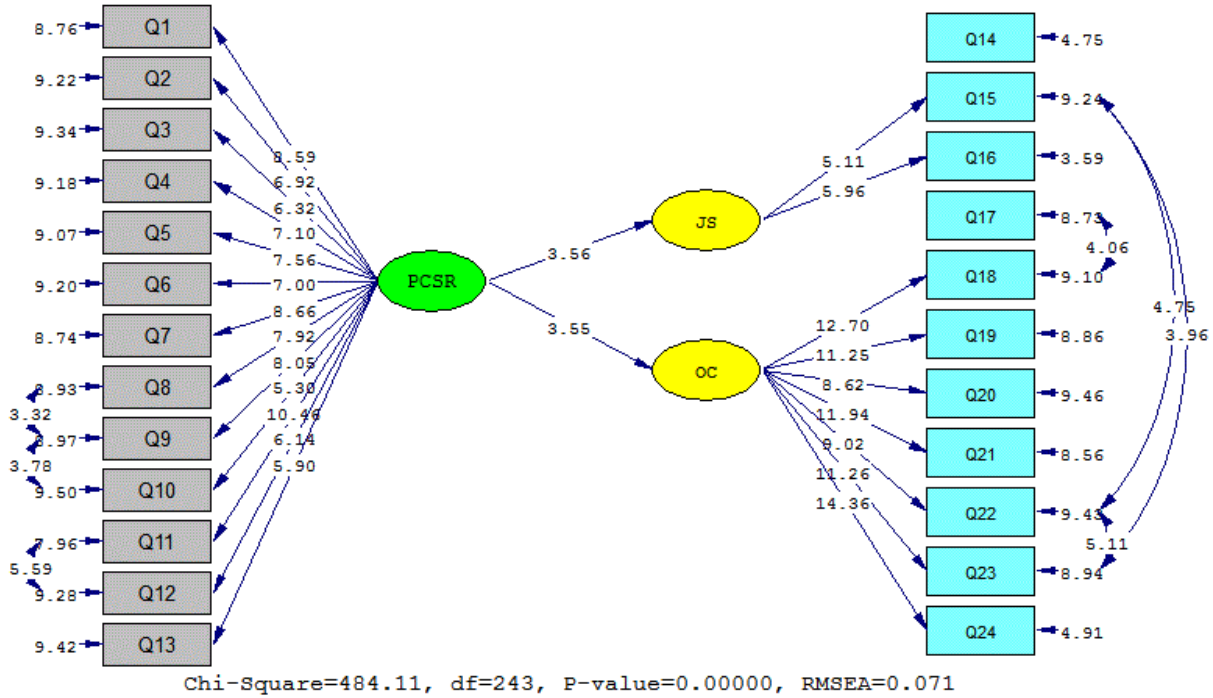
As many measurement equations are offered as the perceived variables. Each equation consists of path coefficient between perceived and hidden variables, measurement error of perceived coefficient, along with its significance test based on t statistics as well as R2 value, that is, determination coefficient or specified variance by means of the hidden variable. On the other hand, based on the standard coefficients, the index with the greatest load factor has more contribution in the relevant variable measurement, and the index with lesser coefficients has less contribution in the measurement of the relevant structure.

**Table 4. Examining coefficients and t value for the researcher's indexes**

Error	Determination coefficient	t statistics	Standard coefficient	Items	-
0.061	0.37	8.59	0.60	Q1	<b>Perceiving commercial social responsibility (PCSR)</b>
0.100	0.25	6.92	0.50	Q2	
0.098	0.22	6.32	0.47	Q3	
0.090	0.27	7.10	0.51	Q4	
0.092	0.30	7.56	0.54	Q5	
0.060	0.26	7.00	0.51	Q6	
0.052	0.37	8.66	0.61	Q7	
0.052	0.32	7.12	0.57	Q8	
0.072	0.33	8.05	0.58	Q9	
0.096	0.16	5.30	0.40	Q10	
0.076	0.50	10.46	0.71	Q11	
0.087	0.21	6.14	0.46	Q12	
0.078	0.19	5.90	0.44	Q13	
-	0.55	-	0.74	Q14	<b>Job satisfaction (JS)</b>
0.14	0.17	5.11	0.41	Q15	
0.20	0.63	5.96	0.79	Q16	
-	0.60	-	0.77	Q17	<b>Organizational commitment (OC)</b>
0.10	0.49	12.70	0.70	Q18	
0.12	0.58	11.25	0.76	Q19	
0.13	0.36	8.62	0.60	Q20	
0.13	0.64	11.94	0.80	Q21	
0.13	0.36	9.02	0.60	Q22	
0.13	0.55	11.26	0.74	Q23	
0.12	0.87	14.36	0.93	Q24	

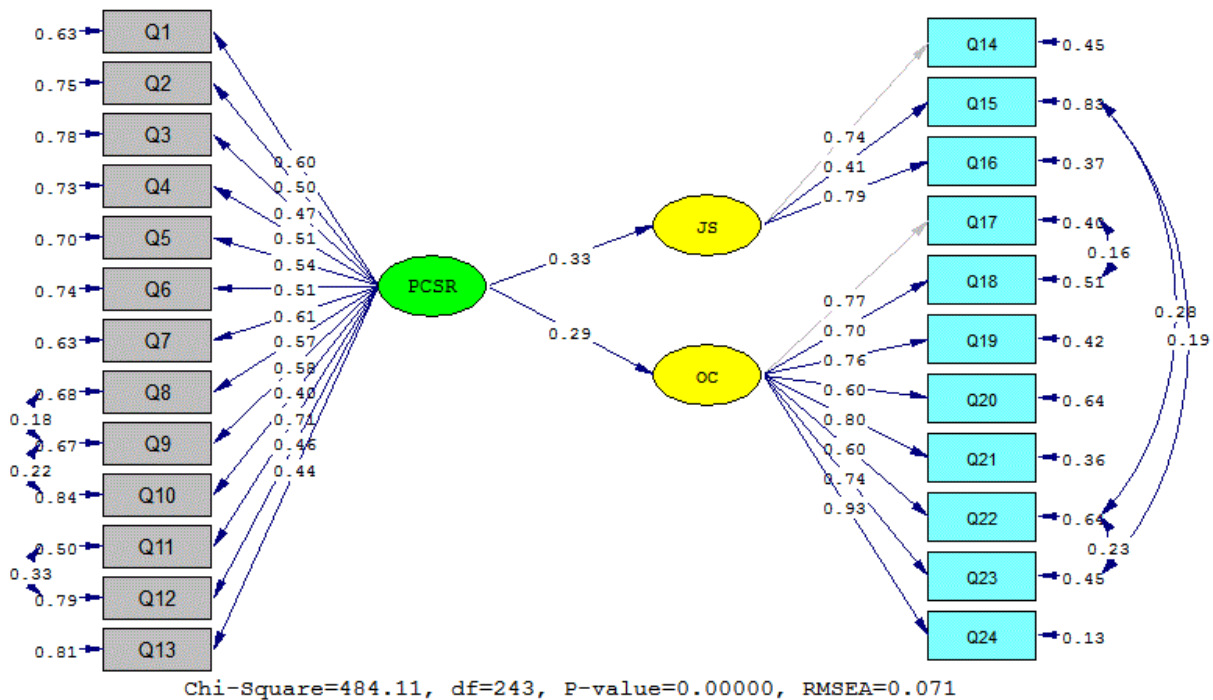
In the methodology of the structural equations, it is necessary to first examine the validity of the structure so that it can be determined that the selected items for measuring relevant variables have enough accuracy; in a way that the path coefficient of each item with its variable has a t value of more than 1.96. In this case the item has enough accuracy for measuring that structure or hidden variable; in this way if the absolute value of t statistics is larger than 1.96, it will be in the assured level of 95%, and if the value of t statistics is larger than 2.58, the path coefficient is meaningful at the assured level of 99%. Considering the results of measurement models, all items have a t statistics larger than 96.1, and their determination coefficient value is suitable; so none of the items are deleted from the model and we proceed with all items (questions) and will examine the model. On the other hand, based on the standard coefficients (load factors), the index with the greatest load factor has more contribution in the relevant variable measurement, and the index with lesser coefficients has less contribution in the measurement of the relevant structure.

Figure 2 shows the model in t value. The numbers on the paths indicate the t value for each path. If this value is not meaningful, it is shown in red in the software output. In this analysis, the value of t statistics for all paths is larger than 1.96, and is therefore meaningful.



**Figure 2- Model in number significance condition (t-value)**

Figure 3 shows the overall model in standard estimation condition. It is only in this condition that the comparison among perceived variables specifying the hidden variable is possible. Also, considering the standard coefficients, we can say that the variable of perceiving commercial social responsibility has the most impact on the variables of job satisfaction and organizational commitment, respectively.



**Figure 3- Model in standard coefficients condition**

#### 4-2. Model confirmation

As you can see, the value of  $\chi^2$  to freedom degree equals to 1.99, and being less than 3 it is a suitable amount. The low level of this index indicates the little difference between research's conceptual model and the perceived data. Also, the value of RMSEA equals to 0.071, which is less than 0.08. In addition to  $\chi^2$ , the less the level of RMSEA is, the more suitable the model will be. Indexes of (NNFI-IFI-CFI) are larger than 0.9 and the index of GFI is larger than 0.8. Therefore, the model shows a proper suitability and is verified.

**Table 5. Examining the suitability indexes**

4. Values	3. Indexes	2. Values	1. Indexes
0.79	AGFI	484.11	Working square
0.88	NFI	243	Freedom degree
0.92	NNFI	1.99	Working square to freedom degree
0.93	IFI	0.071	RMSEA
0.93	CFI	0.83	GFI

Table 4 shows that the determination coefficient for the variable of job satisfaction is estimated at 0.11, and that the variable of perceiving commercial social responsibility accounts for only 11% of the changes of job satisfaction. We can also say that only 8% of the changes of organizational commitment is accounted for by the variable of perceiving commercial social responsibility.

**Table 6. Summary of standard coefficients, determination coefficients, t statistics and results**

Result	Determination coefficient	T statistics	Standard coefficient	Paths
Confirmation	0.11	3.56	0.33	Perceiving commercial social responsibility → Job satisfaction
Confirmation	0.08	3.55	0.29	Perceiving commercial social responsibility → Organizational commitment

#### 4-3. Testing hypotheses

After examining and confirming the main model, research model hypotheses were assessed, and each hypothesis related to each question of the test.

Main hypothesis 1: Perceiving commercial social responsibility meaningfully affects job satisfaction.

According to table 6, the amount of t absolute value equals to 3.56, which is larger than 1.96, so that at the trust level of 95%, perceiving commercial social responsibility meaningfully affects job satisfaction, and the value of the impact amounts to 0.33 and it is positive (direct), that is, an increase in the level of perceiving commercial social responsibility will result in an increase in job satisfaction.

Main hypothesis 2: perceiving commercial social responsibility meaningfully affects organizational commitment.

According to table 6, the amount of the absolute value of t statistic equals to 3.55 which is larger than 1.96; it means that at the trust level of 95%, perceiving commercial social responsibility meaningfully affects organizational commitment and the amount of the impact equals to 0.29, and it positive (direct), that is, an increase in the level of perceiving commercial social responsibility will result in an increase in organizational commitment.

Main hypothesis 3: Social identity adjusts the impact of perceiving commercial social responsibility on job satisfaction.

For examining the adjusting role of social identity in the relationship between perceiving commercial social responsibility and job satisfaction, multiple regression analysis with hierarchical approach in three consecutive steps was conducted. In the third step, the multiplication of perceiving commercial social responsibility by social identity



is entered into the model. If the mutual relationship between these two variables is meaningful, the adjusting relationship of social identity is deduced.

**Table 7. Model's summary**

Model	R	Determination coefficient	Adjusted determination coefficient	Standard error for estimation	Change statistics				ANOVA		
					Change determination coefficient	Change F	Freedom degree 1	Freedom degree 2	Significance level of F change	F	Significance level
1	0.203	0.041	0.036	21311.5	0.041	8.350	1	194	0.004	8.350	0.004
2	0.408	0.167	0.158	13401.5	0.125	29.006	1	193	0.000	19.281	0.000
3	0.413	0.170	0.157	13431.3	0.004	0.905	1	192	0.343	13.149	0.000

In the third step, considering the significance level of F test for the changes of determination coefficient (0.343), the value of t statistics (-0.951) and significance level of mutual impact of perceiving commercial social responsibility and social identity, as the absolute value of t statistics is less than 96.1 and the significance level is larger than 0.05, social identity does not adjust the impact of perceiving commercial social responsibility on job satisfaction at the trust level of 95%.

**Table 8. Regression coefficient**

Model		Non-standard coefficients		Standard coefficients	T	Significance level	Collinearity statistics	
		B	Standard error	Beta			Tolerance	VIF
1	(Constant)	5.585	0.087	-	64.453	0.000	-	-
	PCSR_C	0.380	0.132	0.203	2.890	0.004	1.000	1.000
2	(Constant)	5.585	0.081	-	68.953	0.000	-	-
	PCSR_C	0.276	0.125	0.148	2.218	0.028	0.976	1.025
	SI_C	0.884	0.164	0.358	5.386	0.000	0.976	1.025
3	(Constant)	5.598	0.082	-	68.160	0.000	-	-
	PCSR_C	0.241	0.130	0.128	1.849	0.066	0.895	1.117
	SI_C	0.893	0.164	0.362	5.432	0.000	0.972	1.028
	PCSR×SI	-0.251	0.263	-0.065	-0.951	0.343	0.917	1.091

**a. dependent variable: job satisfaction**

Main hypothesis 4: Social identity adjusts the impact of perceiving commercial social responsibility on organizational commitment.

To examine the adjusting role of social identity in the relationship between perceiving commercial social responsibility and organizational commitment, multiple regression analysis with hierarchical approach in three consecutive steps was conducted. In the third step, the multiplication of the variable of perceiving commercial social responsibility by social identity is entered into the model. If the mutual relationship of these two variables is meaningful, the adjusting relationship of social identity variable is deduced.

**Table 9. Models' summary**

Model	R	Determination coefficient	Adjusted determination coefficient	Standard error for estimation	Change statistics					ANOVA	
					Change determination coefficient	F change	Freedom degree 1	Freedom degree 2	Significance level of F change	F	Significance level
1	0.226	0.051	0.046	1.43013	0.051	10.453	1	194	0.001	10.453	0.001
2	0.493	0.243	0.235	1.28051	0.192	48.985	1	193	0.000	31.012	0.000
3	0.493	0.243	0.231	1.28375	0.000	0.026	1	192	0.872	20.579	0.000

In the third step, considering the significance level of F test for the changes of determination coefficient (0.872), the value of t statistics (-0.161) and significance level of mutual impact of perceiving commercial social responsibility and social identity, as the absolute value of t statistics is less than 96.1 and the significance level is larger than 0.05, social identity does not adjust the impact of perceiving commercial social responsibility on job satisfaction at the trust level of 95%.

**Table 10. Regression coefficients**

Model		Non-standard coefficients		Standard coefficients	T	Significance level	??? statistics	
		B	Standard error	Beta			Tolerance	VIF
1	(Constant)	4.923	0.102	-	48.197	0.000	-	-
	PCSR_C	0.502	0.155	0.226	3.233	0.001	1.000	1.000
2	(Constant)	4.924	0.091	-	53.835	0.000	-	-
	PCSR_C	0.394	0.141	0.157	2.481	0.014	0.976	1.025
	SI_C	1.297	0.185	0.444	6.999	0.000	0.976	1.025
4	(Constant)	4.926	0.093	-	53.000	0.000	-	-
	PCSR_C	0.342	0.147	0.154	2.323	0.021	0.895	1.117
	SI_C	1.299	0.186	0.444	6.978	0.000	0.972	1.028
	PCSR×SI	-0.048	0.298	-0.011	-0.161	0.872	0.917	1.091

a. dependent variable: organizational commitment

### Discussion, conclusion and applicable suggestions

Since the present study has verified the resulting factors of the literature and background of the research by means of statistical test, perceiving commercial social responsibility can affect job attitudes of accountants, which include their job satisfaction and organizational commitment. The research results in the first and second hypotheses show that perceiving commercial social responsibility meaningfully affects job satisfaction and organizational commitment, that is, an increase in perceiving commercial social responsibility will result in an increase in the job satisfaction and organizational commitment of accountants. These findings multiplies organizations' need to increase social activities and responsibilities, for paying attention to this aspect of organization's responsibilities will result in accepting values and objectives of the organization, attempt to progress the organization, strong willingness for staying with the organization, and emotional adaptability to job and its conditions. Other findings show that the accountants' social identity, which is consisted of a series of social, cultural, psychological, philosophical, existential, and historical characteristics that distinguish them from other groups in a specific, acceptable and conscious way, cannot adjust the impact of perceiving commercial social responsibility on their job attitude.

According to the findings of the study, it is suggested that appropriate measures be taken to theorize and conceptualize companies' social responsibilities, taking into consideration the new political role of companies in society as an emerging paradigm in the development and specifying the characteristics of conceptual frameworks and models of companies' social responsibilities. It is also suggested that the organizations be directed and encouraged to observe, promote and disclose their social responsibilities in order to increase organizational commitment and job satisfaction of accountants.

Tehran's stock market, Auditing Organization, and Ministry of labor, welfare and social cooperative can take

initiatives to promote the observance and disclosure of organizations' social responsibilities, and to increase personnel's job satisfaction.

Future researches are also suggested to address the positive relationship between attempts of companies' social responsibility and financial performance as a new paradigm in studies on social responsibility in companies and economic enterprises, and identify and examine other factors which can be effective in the relationship between perceiving social responsibility of organizations and job attitudes of accountants.

## REFERENCES

- Aguinis, H., & Glavas, A. 2012. What we know and don't know about corporate social responsibility: A review and research agenda. *Journal of Management*, 38: 932–68.
- Brammer, S., Millington, A., Rayton, B. (2007): "The Contribution of Corporate Social Responsibility to Organizational Commitment", University of Bath, school of management, Working Paper Series: 20.
- Burger, Petrol & Lucman, Thomas (1996). Social construction of reality, scientific and cultural journal, vol. 1, p. 236-237.
- Carroll, A. B. (1979): "A Three Dimensional Conceptual Model of Corporate Social Performance", *Academy of Management Review*, Vol.4, No.4, pp: 497–505.
- Drucker, P. (2000): "An Abridged and Revised Version of Management: Tasks, Responsibilities and Practices". Butterworth-Heinemann.
- Glavas,A.,Kelley,K.,(2014): "The Effects of Perceived Corporate Social Responsibility on Employee Attitudes" , *Business Ethics Quarterly*, April, 2014.
- Hewstone, M. and J. M. F. Jaspars (1984): "Social Dimensions of Attribution", in H. Tajfel (ed.), *The Social Dimension: European Developments in Social Psychology* (Cambridge University Press, Cambridge, UK), pp: 379–404.
- <http://dx.doi.org/10.1177/0149206311436079>
- Jenkins, Richard. (2002). Social identity, Tooraj Yarahmadi, Shirazeh journal, p.5.
- Lindgreen, A., & Swaen, V. 2010. Corporate social responsibility. *International Journal of Management Reviews*, 12: 1–7.
- McKinley,A (2008) THE DRIVERS ANDPERFORMANCE OF CORPORATEENVIRONMENTAL AND SOCIALRESPONSIBILITY IN THE CANADIANMINING INDUSTRY master thesisGeography Department and Center forEnvironment University of Toronto.
- Meyer, J. P. and N. J. Allen (1997): "Commitment in the Workplace: Theory, Research, and Application", Sage, Thousands Oaks, CA.
- Mohammad Mehdi (2008). Strategies for conducting organizations' social responsibility, *Ehya monthly journal*, issue 26, Karnami.
- Mowday, R. T., L. W. Porter and R. M. Steers (1982): "Employee Organization Linkages: The Psychology of Commitment, Absenteeism, and Turnover", Academic Press, New York.
- Mowday, R. T., L. W. Porter and R. M. Steers (1982): "Employee Organization Linkages: The Psychology of Commitment, Absenteeism, and Turnover", Academic Press, New York.
- Mowday, R.T "Reflections on the Study and Relevance of Organizational Commitment". Peterson, D. K. (2004) "The Relationship between Perceptions of Corporate Citizenship and Organizational Commitment ", *Journal of Business & Society* ,Vol. 43, No 3, pp: 296–319.
- Robins Stephen. (1999). *Organizational behavior*, (translated by Parsaiean & A'rabi)
- Takala, T. and Pallab, P. (2000): "Individual, Collective and Social Responsibility of the Firm", *Business Ethics: A European Review*, Vol. 9, No.2, pp: 109-118.
- Turker, D. (2009): "How Corporate Social Responsibility Influences Organizational Commitment", *Journal of Business Ethics*, Vol. 89, pp: 189–204
- Vakola, M. and I. Nikolaou (2005): "Attitudes Towards Organizational Change: What is the Role of Employees, Stress and Commitment?", *Journal of Employee Relation*, Vol 25, No 2, pp: 160–174.