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TÍTULO: Explicación de la relación entre el desempeño de la responsabilidad social y los principios, políticas y programas de la responsabilidad social con el enfoque de ecuaciones estructurales (estudio de caso: Ministerio de Economía y Finanzas y Compañías Afiliadas).

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RESUMEN: El objetivo es explicar la relación entre el desempeño de la responsabilidad social y los principios, políticas y programas de responsabilidad social con el enfoque de las ecuaciones estructurales. Esta investigación es un tipo de encuesta descriptiva. Los resultados indican que existe una relación entre las políticas y programas de responsabilidad social y el desempeño de responsabilidad social de la organización. También existe una relación entre los principios de responsabilidad social y el desempeño de la responsabilidad social de la organización.

PALABRAS CLAVES: Desempeño de la Responsabilidad Social, Principios de Responsabilidad Social de la Organización, Enfoque de Ecuaciones Estructurales.

TITLE: Explaining the Relationship between Social Responsibility Performance and Social Responsibility Principles, Policies and Programs with the Structural Equations Approach (Case Study: Ministry of Economic Affairs and Finance and Affiliated Companies).

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ABSTRACT: The goal of this study was to explain the relationship between the social responsibility performance and the social responsibility principles, policies and programs with the structural equations approach. This research is a descriptive-survey type. The results indicate that there is a relationship between social responsibility policies and programs and social responsibility performance of the organization. There is also a relationship between the social responsibility principles and the social responsibility performance of the organization.

KEY WORDS: Social Responsibility Performance, Social Responsibility Principles of the Organization, Structural Equations Approach.

INTRODUCTION.

Social responsibility is broadly defined as activities that organizations and companies, like a good citizen, participate in the activities that supply the welfare of society along with their own interests. Social responsibility encourages organizations to consider the interests of community by accepting the responsibility of the effects of their activities in all operational aspects on consumers, workers, shareholders, community and environment. The first definition of social responsibility of the

organization was proposed by Ahmadi, Kiyomars (2012), which is Social requirement to pursue policies to make decisions, and also to follow up actions to meet the goals and desirable values of the community (Atakan, et al., 2014). Barthorpe (2010) believes that the most important causes and factors that specify the need to apply social responsibilities of the organization are:

1. Fear of excessive power of companies and lack of accountability towards the people of community.
2. Increasing the relationship between companies and organizations and the government and decision-maker organizations.
3. Environmental pollution.
4. Excessive attention to social needs or the needs of particular classes of community.
5. Demand for increasing gender equalities and the elimination of racial discrimination.
6. The need to pay attention to the impacts that the activities of companies have against various groups of community, including children (Barthorpe, 2010).

On the other hand, with the growth and development of various industries and business units, and the complexity of relationship between existing companies in the community with each other, and also with the government and people in the community, a situation has been created that the organizations and companies should be accountable to all their stakeholders, including government and people (Ali Mohammadluo et al., 2014). Also, Dahan and Senol (2012) believe that social responsibility of the organization is a policy for the ethical performance of the organizational community (employees, authorities, stakeholders, and so on.) performed through the educational, cognitive, workforce responsible management, and environmental impacts implemented by the organization in bilateral interaction with the community in order to promote sustainable development of humanity (Dahan and Senol, 2012).

DEVELOPMENT.

Research History.

Moshabaki and Khalili (2010) conducted a research entitled as “Investigating the relationship between organizational culture and the social responsibility of organizations”. The results of this research showed that there is a positive and high correlation between organizational culture components and social accountability of the organization and that the mental model of employees is the major component impacting on the social responsibility of organization.

Ghivarian (2011) conducted a research entitled as "Investigating the impact of media on social responsibility of Iran public organizations". The results of this research showed that the mass media scientifically have the capability of impacting appropriately on the promotion of social responsibility in Iran public organizations, but this important point is less considered in practice and implementation.

Comar (2018) conducted a research entitled as “Investigating the impact of human resources actions on social accountability in Sarkhon and Qeshm Gas Refinery”. The results of this research showed that there is a significant linear relationship between human resource actions and social accountability. In addition, there is a significant linear relationship between the dimensions of human resources actions and social accountability, and the dimensions of human resources actions explain 26.905 of the social accountability variance.

Rabiei and Gholami (2016) in a research entitled as “Investigating the impact of social responsibility on organizational commitment” investigated the impact of social responsibility on organizational commitment. The processing obtained from data by using regression model indicates that economic needs, observing public rules and regulations, observing business ethics, and humanitarian responsibilities have a positive and significant effect on organizational commitment; this finding means that the emphasis on the importance of social responsibility and observing it by the

organizations can have a positive function on the performance of organizations so that it significantly affects the organizational commitment of employees.

Cruz (2017) conducted a research entitled as “Investigating the effect of organizational health on social accountability (case study: the employees of Tabriz University)”. The results of this research showed that organizational health has a significant effect on social accountability of the employees of Tabriz University.

Fehrest et al. (2017) conducted a research entitled as “Explaining the relationship between the social accountability of organization and competitive advantage (case study: Entekhab Industrial Group)”. The results of this research showed that there is a significant relationship between the dimensions of social accountability of the organization and the competitive advantage in the Entekhab Industrial Group.

Kohi (2016) conducted a research entitled as “The effect of excellence models in the implementation of social responsibility”. The results show that creating balance in both aspects of social responsibility, such as ethics and business, without compromising the positive relationship of the organization with the main stakeholders of the organization is possible.

Nandram (2010) conducted a research entitled as “Study of the relationship between social responsibility and employee commitment in Chinese companies”. The results of this research showed that there is a significant relationship between social responsibility of the organization and employees’ commitment.

Valacas et al. (2010) conducted a research entitled as “Investigating the sales force's response to social responsibility in American companies”. The results of this research showed that the social responsibility activities are very effective on the perceptions of the sales force of organization and their behavior.

Kohi (2016) conducted a research entitled as “Investigating the impact of the social responsibility of companies on trust, job satisfaction and customer orientation tendency in the organizations”. The results of this research showed that the social responsibility dimensions of companies have a significant effect on trust, job satisfaction and customer orientation tendency in organizations.

Cruz (2017) conducted a research entitled as "Dynamics of productive networks with corporate social responsibility through integrated environmental decision-making". The results of this research showed that the change in the process of production flow was related to the prices and the activities levels of organizational social responsibility, in order to achieve a balanced model for the production network.

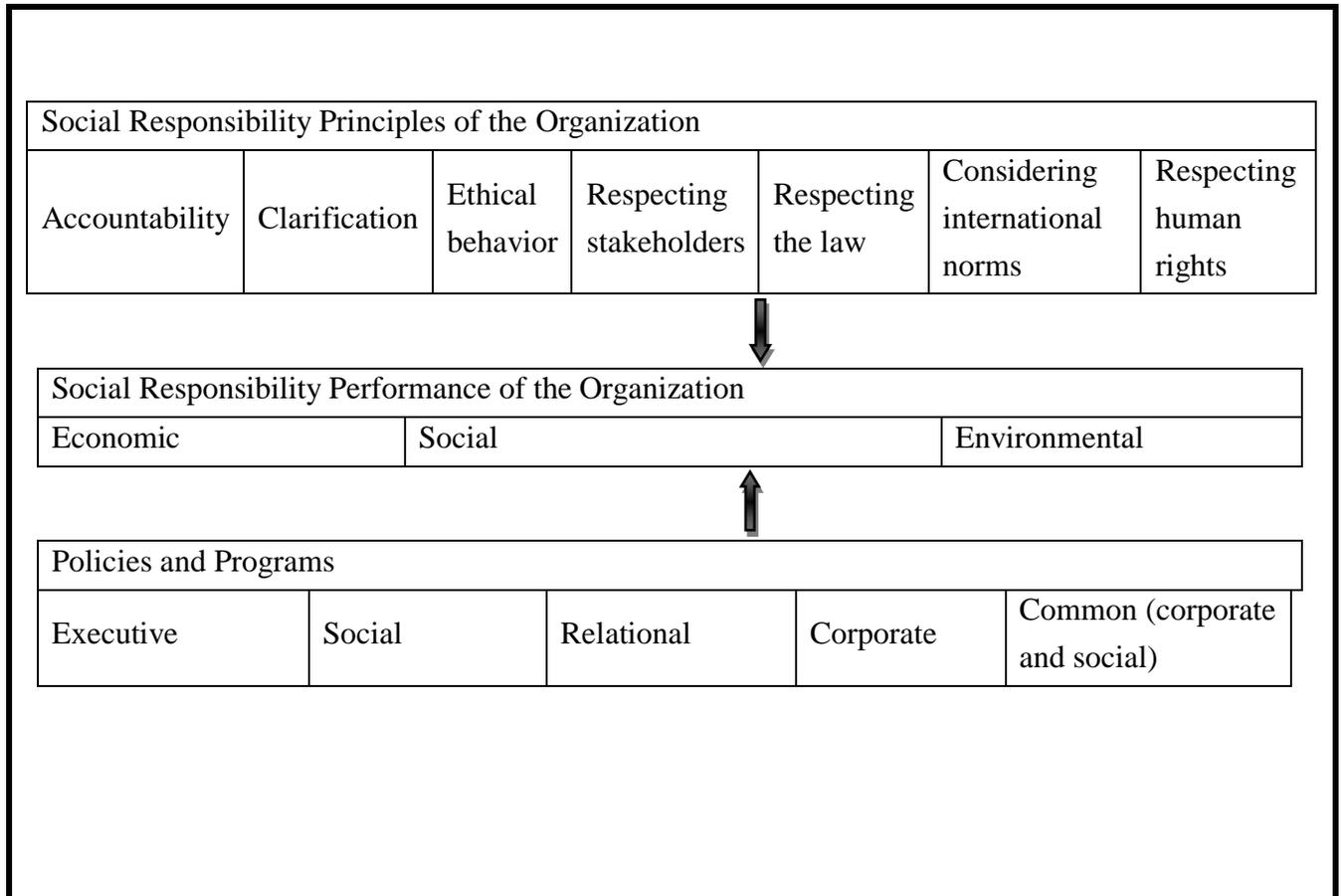
Comar (2018) conducted a research entitled as “Implementation of environmental programs in line with the social responsibility of Russian Oil Refining Company”. The results of this research showed that environmental programs have a significant impact on the social responsibility of Russian Oil Refining Company.

Research methods.

In this research, the type of research method is descriptive, and correlation and it is applied and developmental in respect of purpose, which has collected data by field researches method. The present research has included 4 steps and 16 actions. For the first group of statistical population of this research, 30 people were selected as the expert. In the second group, 400 people have been selected as sample size based on Cochran formula, that the second group sampling method was random, stratified and proportional to the size of population. In this research, the required data was collected by two methods; referring to the library (investigating documents) in order to collect the required data for studying the subject and preparing theoretical literature and history from scientific sources (books, journals, articles, and so forth.); the available data in the documents related to past researches and by

referring to the internet resources has been used. Questionnaire: In the field research section, the tool used has been a researcher-made questionnaire.

Research Conceptual Model.



Research Purposes.

1. Identifying the components of the social responsibility principles of the organization.
2. Identifying the components of the social responsibility policies and programs of the organization.
3. Recognizing and describing the status of the social responsibility policies and programs of the organization.
4. Recognizing and describing the status of the social responsibility principles of the organization.
5. Recognizing and describing the status of the social responsibility performance of the organization.

6. Recognizing and describing the status of social responsibility policies and programs and its relationship with the social responsibility performance of the organization.

Results and discussion.

Screening the Data.

For this purpose, questionnaires that have many not-responded cases can be discarded from the sample and recognize the single-variable distortion data by measuring the standard score (z scores) and make it close to the mean. To investigate the multivariate distortion data, the Mahalanobis statistics has been used. In the model ahead, the assumption of multivariate distortion data was investigated by using the aforementioned statistics, and there was no case for deletion from the existing samples.

Lack of Multiple Co-Linearity.

In statistics, the factor of inflation variance evaluates the multiple co-linearity intensity in the ordinary least squares regression analysis. If the research variables have a factor of inflation variance less than 10, the assumption of lack of co-linearity between variables has been observed. In the presented model, according to the values obtained in table 1, it can be said that there is no multiple co-linearity between predictor variables; therefore, this assumption exists in the model under investigation.

Table 1: Investigating Co-Linearity

Variable	Inflation Variance Factor
Social Responsibility Principles	1.123
Social Responsibility Performance	2.176
Policies and Programs	1.305

Investigating the Normality of Variable Distribution.

One of the important assumptions for investigating the research hypotheses in the statistical tests is to investigate the distribution of data method. To investigate the assumption of the normality of model variables, in the structural equations modeling, skewness and kurtosis criteria are used. If the range of kurtosis changes in the variables is between (-7 to 7) and the range of skewness changes is between (-2 to 2), then it can be concluded that the variables of model follow the normal distribution. According to table 2, it is observed that the assumption of the normality of variables is established.

Table 2: Skewness and Kurtosis Values of Variables

Variable	Skewness	Kurtosis
Social Responsibility Principles	-0.707	1.612
Social Responsibility Performance	-0.781	1.643
Policies and Programs	-1.194	3.317

When the correlation of variables is identified, a significance test should be performed. In order to investigate the significance of relationship between variables, the t-test statistics that is t-value is used. Since the significance is investigated at the error level of 0.05, therefore, if the factor loads ratio observed by the t test is less than 1.96, the relationship is not significant.

Answering the Research Questions.

Question 1: What are the social responsibility principles of the organization in the Ministry of Economic Affairs and Finance and Affiliated Companies?

A structural equation modeling has been used to investigate this question. The fitness indicators of the model have been presented in table 3. In general, according to the presented indicators, the model has appropriate fitness.

Table 3: Fitness Indicators of the Model.

Indicator	Desirable Statistic Limit	Reported Value
Root-mean-square error of approximation (RMSEA)	≤ 0.08	0.068
Chi-square indicator (CMIN/df)	Less than 3	1.54
Goodness-of-fit indicator (GIF)	≥ 0.90	0.904
Adjusted goodness-of-fit indicator (AGIF)	≥ 0.90	0.922
Comparative fit indicator (CIF)	≥ 0.90	0.916
Incremental fit indicator (IFI)	≥ 0.90	0.928
Tucker-Lewis indicator (TLI)	≥ 0.90	0.971
Normed fit indicator (NFI)	≥ 0.90	0.9599

Question 2: What are the social responsibility policies and programs of the organization in the Ministry of Economic Affairs and Finance and Affiliated Companies?

A structural equation modeling has been used to investigate this question. The fitness indicators of the model has been presented in table 4. In general, according to the presented indicators, the model has appropriate fitness.

Table 4: Fitness Indicators of the Model.

Indicator	Desirable Statistic Limit	Reported Value
Root-mean-square error of approximation (RMSEA)	≤ 0.08	0.059
Chi-square indicator (CMIN/df)	Less than 3	1.98
Goodness-of-fit indicator (GIF)	≥ 0.90	0.924
Adjusted goodness-of-fit indicator (AGIF)	≥ 0.90	0.937
Comparative fit indicator (CIF)	≥ 0.90	0.921
Incremental fit indicator (IFI)	≥ 0.90	0.918
Tucker-Lewis indicator (TLI)	≥ 0.90	0.971
Normed fit indicator (NFI)	≥ 0.90	0.951

Question 3: What is the status of social responsibility programs and policies of the organization in the Ministry of Economic Affairs and Finance and Affiliated Companies?

To answer this question, we describe the variable of policies and programs; in this research mean, median, and mode have been used and for better interpretation of the mean, the Bazargan scoring scale is used that has been presented in table 5a.

Table 5a: Abbas Bazargan Scoring Scale

Very Strong	Strong	Good	More Than Satisfactory	Satisfactory	Border	Unsatisfactory
4.51-4.99	4.01-4.49	3.61-3.99	3.01-3.59	2.51-2.99	2.01-2.49	Less Than 2.00

The mean observed for this variable is equal to (3.89), its median is equal to (3.51), its mode is equal to (3.08), its standard deviation is equal to (1.125), its minimum is equal to (1.00) and its maximum is equal to (4.71) (table 5b).

Table 5b: Description of Policies and Programs Variable among Subjects.

Variable	Mean	Median	Mode	Standard Deviation	Minimum	Maximum
Policies and Programs	3.89	3.51	3.08	1.125	1.00	4.71

Table 5b shows the mean of policies and programs variable (3.89) which, based on the "Bazargan" scale, it can be concluded that the policies and programs variable is located at good level.

Question 4: What is the social responsibility status of the organization in the Ministry of Economic Affairs and Finance and Affiliated Companies?

To answer this question, we describe the social responsibility performance variable; in this research, mean, median, and mode have been used and for better interpretation of the mean, the Bazargan scoring scale is used that has been presented in table 6a.

Table 6a: Abbas Bazargan Scoring Scale.

Very Strong	Strong	Good	More than Satisfactory	Satisfactory	Border	Unsatisfactory
4.51-4.99	4.01-4.49	3.61-3.99	3.01-3.59	2.51-2.99	2.01-2.49	Less than 2.00

The mean observed for this variable is equal to (3.34), its median is equal to (2.95), its mode is equal to (3), its standard deviation is equal to (0.831), its minimum is equal to (1.00) and its maximum is equal to (4.12) (table 6b).

Table 6b: Description of Social Responsibility Performance Variable among Subjects.

Variable	Mean	Median	Mode	Standard Deviation	Minimum	Maximum
Social Responsibility Performance	3.34	2.95	3.00	0.831	1.00	4.12

Table (6) shows the mean of social responsibility performance variable (3.34) which, based on the "Bazargan" scale, it can be concluded that the social responsibility performance variable is located at more than satisfactory level.

Question 5: Is there a relationship between social responsibility policies and programs and the social responsibility performance of the organization in the Ministry of Economic Affairs and Finance and Affiliated Companies?

In order to investigate this hypothesis, structural equations modeling has been used. The fitness indicators of the model are presented in table 7a; in general, according to the presented indicators, the model has appropriate fitness. The results presented in table 7b show the positive effect of social responsibility policies and programs on social responsibility performance.

Table 7a: Fitness indices of the Model.

Indicator	Desirable Statistic Limit	Reported Value
Root-mean-square error of approximation (RMSEA)	≤ 0.08	0.046
Chi-square indicator (CMIN/df)	Less than 3	1.75
Goodness-of-fit indicator (GIF)	≥ 0.90	0.990
Adjusted goodness-of-fit indicator (AGIF)	≥ 0.90	0.950
Comparative fit indicator (CIF)	≥ 0.90	0.994
Incremental fit indicator (IFI)	≥ 0.90	0.994
Tucker-Lewis indicator (TLI)	≥ 0.90	0.983
Normed fit indicator (NFI)	≥ 0.90	0.987

Table 7b: Path Coefficient and Its Significance and Investigating the Research Hypothesis

Relationship under Investigation			Standard Coefficient	T-Value	P-Value	Result	Relationship Type
Policies and Programs Social \rightarrow Responsibility Performance	0.31	10.5445	0.000	Hypothesis Confirmed		Direct	

Question 6: Is there a relationship between the social responsibility principles and the social responsibility performance of the organization in the Ministry of Economic Affairs and Finance and Affiliated Companies?

In order to investigate this hypothesis, structural equations modeling has been used. The fitness indicators of the model are presented in table 8; in general, according to the presented indicators, the model has appropriate fitness. The results presented in table 8 show the positive and significant effect of social responsibility principles on social responsibility performance.

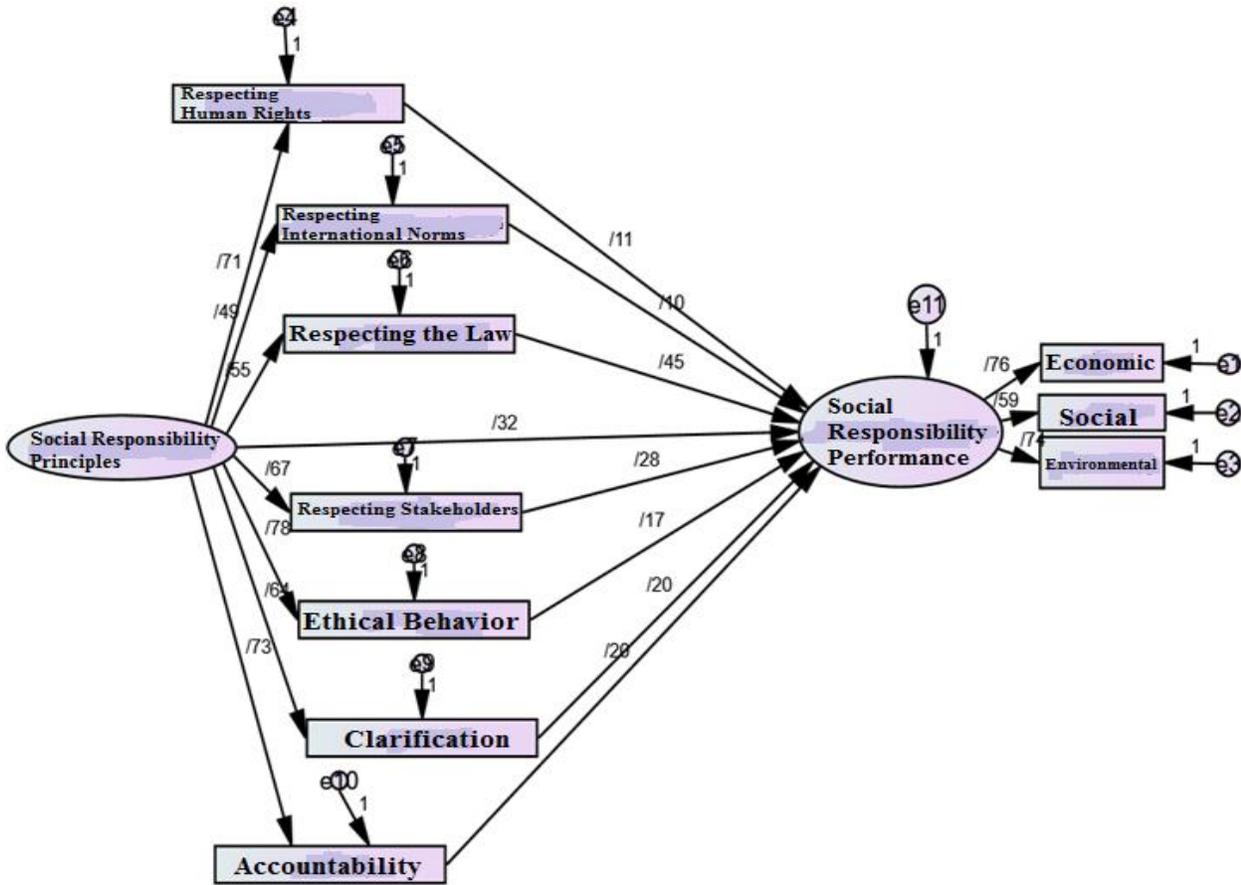


Figure 1: Relationship between the Social Responsibility Principles and the Social.

Responsibility Performance of the Organization in the Ministry of Economic Affairs and Finance and Affiliated Companies.

Table 8a: Fitness Indicators of the Model.

Indicator	Desirable Statistic Limit	Reported Value
Root-mean-square error of approximation (RMSEA)	≤0.08	0.061
Chi-square indicator (CMIN/df)	Less than 3	2.231
Goodness-of-fit indicator (GIF)	≥0.90	0.924
Adjusted goodness-of-fit indicator (AGIF)	≥0.90	0.984
Comparative fit indicator (CIF)	≥0.90	0.932
Incremental fit indicator (IFI)	≥0.90	0.987
Tucker-Lewis indicator (TLI)	≥0.90	0.979
Normed fit indicator (NFI)	≥0.90	0.951

H0: There is no relationship between the social responsibility principles and the social responsibility performance of the organization in the Ministry of Economic Affairs and Finance and Affiliated Companies.

H1: There is a relationship between the social responsibility principles and the social responsibility performance of the organization in the Ministry of Economic Affairs and Finance and Affiliated Companies.

Table 8b: Path Coefficient and Its Significance and Investigating the Research Hypothesis

Relationship under Investigation	Standard Coefficient	T-Value	P-Value	Result	Relationship Type
Social responsibility principles → Social responsibility performance		0.32	8.996	0.000	Hypothesis Confirmed Direct

According to figure (1) and the results obtained in table (8) and the calculated P value ($0 < 0.05$), it can be concluded that the zero hypothesis is rejected. Therefore, there is a relationship between the social responsibility principles and the social responsibility performance of the organization in the Ministry of Economic Affairs and Finance and Affiliated Companies.

CONCLUSIONS.

The dimensions and components of social responsibility principles of the organization based on the criteria proposed by experts and professionals include accountability, clarification, ethical behavior, respecting stakeholders, respecting the law, respecting international norms and respecting human rights. The dimensions and components of social responsibility policies and programs based on the criteria proposed by experts and professionals include executive policies, corporate policies, social policies, relationship policies, and common policies (corporate and social).

Based on the results obtained from the fitness indicators of the model, which has a path coefficient of 0.31, the T value of 10.545 and also the obtained P value is less than the significant level (0.05); hence the zero hypothesis is rejected, so it can be claimed that there is a significant relationship between the two variables of social responsibility policies and programs and social responsibility performance of the organization and, with regard to the positive correlation coefficient obtained, this relationship is a direct type; that is to say, with the increase of social responsibility policies and programs, the social responsibility performance of the organization will also increase.

Also, based on the results obtained from fitness indicators and considering that the path coefficient is 0.32, the T value is 8.996 and also the obtained P value is less than the significant level (0.05); hence, the zero hypothesis is rejected, so it can be claimed that there is a significant relationship between the two variables of social responsibility principles and social responsibility performance, and with regard to the positive correlation coefficient obtained, this relationship is a direct type; that is to say, with the increase of social responsibility principles, the social responsibility performance of the organization will also increase.

One of the main structures and frameworks of social responsibility programs in organizations is the implementation of social responsibility policies and programs of the organization accurately and correctly. This factor plays a very important role in improving the social responsibility performance of the organization, because the social responsibility of the organization as a commitment of an individual or organization is perceived in proportion to the form of community and includes the employees like the physical environment, and increases the strategic importance of stakeholders' relationship and the growth of the organizations' imagination (view) management.

Among other social responsibility policies and programs of the organization is that it embraces the entire spectrum that the organizations are expected to accept and reflect in their actions. These principles are not only ethically desirable and favorable goals, but they are also important key factors

in ensuring the point that it provides the possibility of long-term survival of community, because it exploits the organization's activities and behaviors, and improves the quality of social responsibility of the organization. The social responsibility principles are one of the specific paradigms in the commitments and performing organizational duties towards the community as well as the employees. From the viewpoint of resource-based approach, the social responsibility principles in the field of strategic management are of great importance. Past researches on the social responsibility principles and strategies have specifically emphasized on the organization's resources as the main source of competitive advantage and performance. Based on this, Lee et al, (2013), by using the framework of an approach based on organizational principles and strategies, exclusively focuses on the social responsibility of the organization. He claims that for certain types of organizations, social accountability and its principles create the resource or capability that this resource or capability leads to a sustainable competitive advantage and will be followed by performance improvement of the organization's social responsibility.

Rodney & Adam (2009) states that the social responsibility principles are the source of competitive advantage, especially in the same industry that strengthens and improves its organizational performance to implement social responsibility better through change in organizational structure and technologies, as well as the accountability and clarification of affairs and doing ethical behaviors towards community and people.

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