Iranian Journal of Educational Sociology

Iranian Journal of Educational Sociology
(Interdisciplinary Journal of Education)
Available online at: http://www.iase-idje.ir/
Volume 4, Number 4, March 2022

# A Comparative Study of University' Social Responsibility Patterns: Strategies for Iranian Universities

Zahra Khosravi [1], Zahra Taleb [2*], Morteza Samie Zafarghandi [3], Esmat Masoudi Nadoshan[4]

1. PhD Student, Department of Psychology, South Tehran Branch, Islamic Azad University, Tehran, Iran.
2. Assistant Professor, Department of Psychology, South Tehran Branch, Islamic Azad University, Tehran, Iran.
3. Associate Professor of Educational Research and Planning Organization, Research Institute of the Ministry of Education.
4. Associate Professor, Department of Psychology, South Tehran Branch, Islamic Azad University, Tehran, Iran.

**Article history:**
Received date: 2021/10/25
Review date: 2021/11/20
Accepted date: 2021/11/30

**Keywords:**
Social Responsibility, University, Strategy

Abstract
**Purpose**: The present research was conducted with the aim of comparative study of university' social responsibility patterns to provide strategies for Iranian universities.
**Methodology**: This study in terms of purpose was applied and in terms of implementation method was qualitative. The research population was all articles and books related to social responsibility and university' social responsibility patterns in the 1990 to 2021 years. Out of 23 resources related to university social response patterns number of 14 resources based on the inclusion criteria were selected as a sample by purposive sampling method. Data were collected by documentary method and take noting from them and were analyzed by content analysis method.
**Findings**: Findings showed that the university' social responsibility patterns mainly emphasized on 10 components of environmental conditions (economic, political, cultural and social), law, ethics, humanitarian, stakeholders, philosophy and goals of the pattern, theoretical foundations, perceptual framework, implementation stages and evaluation and engineering system. Also, a comparative study of university' social responsibility patterns indicated that these patterns were more similar from each other in terms of four components of environmental conditions, stakeholders, implementation stages and evaluation and engineering system and were more different from each other in terms of six components of law, ethics, humanitarian, philosophy and goals of the pattern, theoretical foundations and perceptual framework.
**Conclusion**: The results of this research can have practical implications for university specialists and planners. They can with the help of identified components take an effective step towards promoting social responsibility in universities.

**Please cite this article as:** Khosravi Z, Taleb Z, Samie Zafarghandi M, Masoudi Nadoshan E, (2022), A Comparative Study of University' Social Responsibility Patterns: Strategies for Iranian Universities, **Iranian Journal of Educational Sociology.** 4(4): 202- 214.

* Corresponding Author Email: ztaleb@yahoo.com

[ DOR: 20.1001.1.26453460.2021.4.4.18.5 ]
[ DOI: 10.52547/ijes.4.4.202 ]

## 1. Introduction

Higher education has made special achievements for the development of the country, but it has faced many shortcomings and has not been able to adequately respond to the expectations of the beneficiaries. In other words, the survival of organizations in today's world depends on the level of responsiveness and meeting the expectations of stakeholders, and organizations, especially universities, play an important role in the sustainable development of a society, and with appropriate responsiveness, they can provide the basis for solving problems and meeting needs (Siddiqui). , Gorard & See, 2019). Today, various organizations (including educational organizations) faced serious challenges, especially in the field of economy and culture and adapting themselves to social conditions; so, for their survival and success, it is necessary to establish a relationship between their economic and social systems. Therefore, today, organizational social performance is an important issue for managers and organizational stakeholders (Swaen, Demoulin & Pauwels-Delassus, 2021). One of the social functions of an organization that plays an important role in organizational success and gaining competitive advantage is social accountability, which both fulfills moral values and fulfills financial values for the organization (Liu, Liu, Zhang & Hu, 2021). Therefore, one of the necessities of today's organizations is the existence of accountability, if it is fulfilled, the relationship between society members and organizations will be strengthened, the effectiveness and transparency of organizational functions will be improved, corruption and abnormal behaviors will be reduced and the legitimacy of organizations will be increased, and if it is not fulfilled, the public trust of the society will increase. Organizations should be heavily discounted and viewed as pessimistic (Engida, Rao & Lansink, 2020).

Social accountability modification emerged after the term social responsibility in organizational behavior (Ayala-Rodriguez, Barreto, Rozas Ossandon, Castro & Moreno, 2019). Social responsibility can be defined as the consideration of the organization and its response to issues beyond economic and technical equipment that bring social advantage along with the expected economic performance for the company, but social responsibility is more positive and beyond social responsibility and in it Organizations work together as partners to solve society's problems and improve the level of well-being and quality of life of society's people (Mishra & Schmidt, 2018). Accountability is a complex and multidimensional term for the committed explanation of decisions and behaviors from one person to another or one organization to another organization, which has legal, political and administrative consequences (Han & Lee, 2021). Also, accountability is a driving force for adaptation and adaptation, which acts as a strategic plan for continuous improvement of the optimization and growth process (Lin, McKenna, Ho & Shen, 2019). Social accountability is a set of social relationships based on which a person uses it in a committed manner to explain and justify his or his organization's behavior (Cycyota, Ferrante & Schroeder, 2016). In social accountability, factors such as appropriate organizational structures, optimal performance evaluation systems, the effective role of management, how to formulate social policies and how to act in accordance with public relations are considered important (Al-batayneh, Al-Zoubi & Mohammad Rawashdeh, 2020) and a timely organization It is possible for social accountability to have a high organizational power and capacity to meet the demands and expectations of the society (Chen, Chen & Jebran, 2021).

Social accountability has three stages: policy, learning and organizational commitment. The policy is the stage of social awareness and through it the organization is able to see parts of the environment that require the organization to respond. In other words, requests, reminders and complaints ask the organization to respond to them and finally adopt a policy. In the learning phase, after identifying the social problem and adopting a policy, the organization must learn how to face social problems and issues. The organizational commitment

[ DOR: 20.1001.1.26453460.2021.4.4.18.5 ]
[ DOI: 10.52547/ijes.4.4.202 ]

stage is the last stage to achieve social accountability, which requires the organization to institutionalize its new social policy and commit to it (Xiang, Lei, Yip, Rangaiah & Ming, 2018). Social accountability strategy strives to improve organizational performance by supporting citizen participation and accountability of policymakers in the public and private sectors (Chiang, Shang & Sun, 2017). In social accountability, organizations are considered as partners of society's social institutions and try to solve society's problems and raise the level of well-being and quality of social life of society's people by meeting the needs of all organizational and social stakeholders (Jeong, Kim & Arthurs, 2021). ). In fact, organizations feel responsible and committed to the people of their society and consider social goals as important as economic goals in responding to their needs. Organizations that are in a favorable position in terms of commitment to social responsibility act in such a way that they are responsive to the demands of the environment (Zhao & Xiao, 2019).

Although few and scattered researches have been conducted on social accountability patterns of organizations, no research was found that examined the pattern of social accountability in Iranian universities. For example, An, Qiao, Wang & Zhai (2019) concluded during their research that Hong Kong universities have a good performance for social accountability reporting based on information and communication technology and attach great importance to it. Rahnavard, Jokar, Taherpour & Rasouli (2019) conducted a research on the social accountability of Iran's government organizations and concluded that this structure has seven categories as causal conditions, including management model, international requirements, type of organization's mission, organizational culture, legal requirements, and organizational image. and the intellectual maturity of society, six categories as intervening variables including technology-oriented organization, people's demands, civil society's demands, public supervision, ethical leadership style and people's willingness to answer, three categories as background conditions including media monitoring, environmental uncertainty and public culture, six The category as a central category included information transparency, stakeholder participation, performance evaluation, handling complaints, sustainable services and fulfillment, and three categories as consequences included increasing public trust, community growth and excellence, and public satisfaction. Shafei & Azizi (2013) concluded in a research that the status of social responsibility of the organization in universities and higher education centers of western Iran was at a low and unfavorable level, especially in terms of economic and environmental support to the society. Ahmadi, Alvani & Meamarzade (2012) while researching about a model for developing the concept of social accountability in Iranian organizations concluded that this model has the organization's accountability to the economic consequences of the organization in the society (with the components of improving the local economy and improving service delivery), the organization's accountability to the social consequences of the organization in the society (with the components of creating cultural space and cooperation), the organization's response to the environmental consequences in the society (with the components of care and prevention, sustainability and support), the organization's response to the ethical consequences of the organization in the society (with the components of professional ethics, ethics organizational and social ethics) and the results of the organization's response to its consequences in society (with the components of perceptual or symbolic results and functional or tangible results).

To express the necessity of examining social accountability in the university, a look at the current state of education, the dissatisfaction of students with the state of education and unemployment, and the lack of appreciation of specialization and skill orientation in the university, and instead the direct and indirect emphasis on degree orientation, shows its necessity to a large extent. Also, the memory orientation of the

[ DOR: 20.1001.1.26453460.2021.4.4.18.5 ]
[ DOI: 10.52547/ijes.4.4.202 ]

university system, the excessive commodification of higher education, the unregulated quantitative growth of post-graduate graduates, the increase in unemployment, the lack of skills in graduates, the weakening of the academic faculty, etc. One of the many solutions and strategies is to increase the social responsibility of this educational organization (i.e. university). Having a social accountability system in the university not only solves the problems in the society to a large extent, but it can also reduce the social problems and problems of the society. Another important point is that there have been researches about social accountability patterns in different organizations, but the gap of such research in Iranian universities is clearly visible. In addition, the results of the present study can help university officials and planners to improve their situation by promoting social accountability. As a result, the current research was conducted with the aim of comparative study of social accountability patterns of universities to provide strategies for Iranian universities.

## 2. Methodology

This study was applied in terms of purpose and qualitative in terms of execution method. The research community was all the articles and books related to social accountability patterns and social accountability of universities in the years 1990 to 2021. Among the 23 sources related to social accountability patterns of universities, 14 sources were selected as samples based on the criteria for entering the study with the purposeful sampling method. The criteria for entering the study or their selection criteria include being on one of the sites of Elsevier, Science Direct, the Regional Center for Information of Science and Technology, the Information Bank of National Publications, the Research Institute of Humanities and Cultural Studies, or related books, about social responsibility or academic social responsibility. Being, being in the domain of 1990 to present and having full text were.

In order to carry out this research, theoretical sources related to social responsibility and social responsibility of universities in the 1990s until now were examined in various sources and 23 were extracted. Helping the researcher to increase the existing knowledge about social accountability patterns were excluded from the research and finally 14 sources including articles and books were selected as the final sample. In order to have atiyar in the current research, high accuracy was used in selecting the selected sites and sources with the help of professors. The selected sources were carefully reviewed and the important components of each of them were noted down with the guidance of professors, and these sources and their important components can be seen in Table 1.

It should be noted that the data were collected by document method and note-taking and analyzed by content analysis method.

## 3. Findings

In this research, 14 sources (articles and books) were selected for the comparative study of social accountability patterns of universities, which can be seen in Table 1 along with the number of components and their names.

[ DOR: 20.1001.1.26453460.2021.4.4.18.5 ]
[ DOI: 10.52547/ijes.4.4.202 ]

**Table 1.** Sources examined for the comparative study of social accountability patterns of universities along with the number of components and their names

| Row | Sources | Number of components | Name of the component |
|---|---|---|---|
| 1 | Hervey Carroll's Pattern (1991) | 4 | Economic, legal, ethical and humanitarian |
| 2 | Wood and Harper's Technology Model (1998) | 5 | Information, technology, information system, organization and environment |
| 3 | Ramzak's multidimensional response model (2000) | 6 | Political, legal, organizational, professional, supervision and independence |
| 4 | Goff's Comprehensive Accountability Model (2000) | 3 | Role players, learners and external influencers |
| 5 | The cube model of assessment and accountability processes by Cutt and Murray (2000) | 7 | The first dimension includes the three components of programs, units' performance, and the overall system, the second dimension includes the three components of inputs, processes, and outcomes, and the third dimension includes the two components of formal and informal models of evaluation and accountability. |
| 6 | Schwartz and Carroll (2003) pattern of two intersecting circles | 4 | Economic, legal, ethical and humanitarian |
| 7 | Accountability triangle model in higher education Burke (2005) | 3 | Government priorities, market forces and scientific and professional concerns |
| 8 | Bones (2007) comprehensive 3D model | 3 | Horizontal, vertical and diagonal |
| 9 | Sando's social accountability management system model (2014) | 4 | Environmental management system, health management system, safety management system and comprehensive quality management system |
| 10 | Accountability model of managers of Iran's higher education system Taghipour Zahir and Safaei (2008) | 5 | Philosophy and goals of the model, theoretical foundations, perceptual framework, implementation steps and evaluation and reengineering system |
| 11 | Accountability model in Faqihi Islamic Azad University (2013) | 4 | Internal factors, external factors, internal stakeholders and external stakeholders |
| 12 | Model of accountability based on Islamic values Shakri Hosseinabad (2014) | 4 | Stakeholders, executive agents, control and evaluation and review |
| 13 | Effective accountability model of public universities Abbaspour et al. (2018) | 4 | Environmental conditions, causal factors, balanced response to the needs of stakeholders and background characteristics |

[ DOR: 20.1001.1.26453460.2021.4.4.18.5 ]
[ DOI: 10.52547/ijes.4.4.202 ]

| | | | |
|---|---|---|---|
| 14 | The model of education responsive to the development of the third generation Yousefi Saeedabadi University (2019) | 6 | Vision, goals, theoretical foundations, perceptual framework, operational foundations and evaluation and feedback |

The researched sources for the comparative study of social accountability models of universities indicated that the cube model of assessment and accountability processes of Kat and Murray (2000) with seven components and the multidimensional accountability model of Ramzak (2000) and the model of responsive education on the development of the third generation university Yousefi Saeedabadi ( 2019) with six components has the most components and Gaff's (2000) comprehensive model of accountability, Burke's triangle model of accountability in higher education (2005) and Bones' three-dimensional comprehensive model (2007) with three components have the least components among the above models (Table 1). . The results of the comparative study of social accountability patterns of universities based on 10 main components obtained from the combination of similar and synonymous components can be seen in Table 2.

**Table 2.** The results of a comparative study of social accountability patterns of universities based on 10 main components

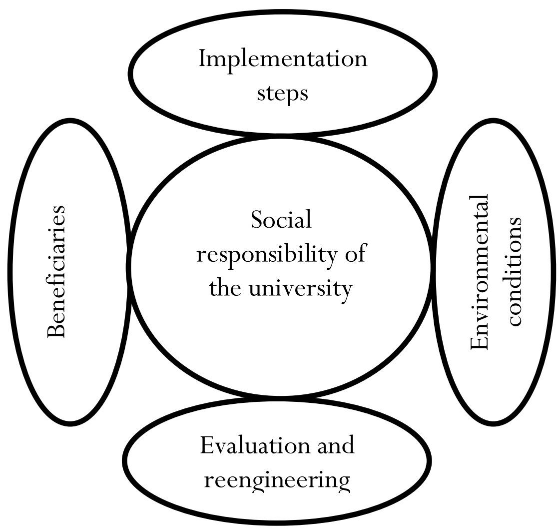
| Sources | Environmental conditions | Law | Ethics | Philanthropy | Beneficiaries | Philosophy and goals of the model | Theoretical Foundations | Perceptual framework | Implementation steps | Evaluation and reengineering system |
|---|---|---|---|---|---|---|---|---|---|---|
| Hervey Carroll's Pattern (1991) | * | * | * | * | * | | | | | |
| Wood and Harper's Technology Model (1998) | * | | | | * | | | * | * | |
| Ramzak's multidimensional response model (2000) | * | * | | | * | | | | * | * |
| Goff's Comprehensive Accounta | * | | | | | | | | | |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| bility Model (2000) | | | | | | | | | | |
| The cube model of assessment and accountability processes by Cutt and Murray (2000) | | | | | | | * | * | * | * |
| Schwartz and Carroll (2003) pattern of two intersecting circles | * | * | * | * | * | | | | | |
| Accountability triangle model in higher education Burke (2005) | * | | | | * | | | | | |
| Bones (2007) comprehensive 3D model | * | * | * | * | | * | * | * | * | * |
| Sando's social accountability management system model (2014) | * | | | | | * | | | * | * |
| Accountability model of | | | | | * | * | * | * | * | * |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| managers of Iran's higher education system Taghipour Zahir and Safaei (2008) | | | | | | | | | | |
| Accountability model in Faqihi Islamic Azad University (2013) | * | | | | * | | | | | |
| Model of accountability based on Islamic values Shakri Hosseinabad (2014) | | | | | | | | | * | * |
| Effective accountability model of public universities Abbaspour et al. (2018) | * | | | | * | * | | | | |
| The model of education responsive to the development of the third generation Yousefi Saeedabadi | | * | | | * | * | * | * | * | * |

| |
|---|
| University (2019) |

A comparative study of social accountability patterns of universities based on 10 main components indicated that among the 14 mentioned patterns, 10 patterns are based on the environmental condition component, 4 patterns are based on the law component, 3 patterns are based on the moral component, 3 patterns are based on the humanitarian component, 8 patterns are based on In terms of stakeholders, 5 models emphasized the philosophy and goals of the model, 4 models emphasized the theoretical foundations component, 5 models emphasized the cognitive framework component, 8 models emphasized the implementation steps component, and 7 models emphasized the reengineering and evaluation system component (Table 2). Therefore, the four most emphasized components of social accountability patterns of universities can be seen in Figure 1.




## 4. Conclusion

Social accountability plays an important role in other organizational functions, and due to the lack of research on social accountability patterns in Iranian universities, the present research was conducted with the aim of comparative study of social accountability patterns of universities in order to provide strategies for Iranian universities.

The results of this research indicated the identification of 10 components for social accountability models of universities, including environmental conditions, law, ethics, philanthropy, stakeholders, philosophy and goals of the model, theoretical foundations, perceptual framework, implementation steps and evaluation and reengineering system, which the mentioned models are respectively The 4 components of environmental conditions, stakeholders, executive stages and evaluation and reengineering system were the most emphasized, and respectively, the 6 components of the perceptual framework, philosophy and goals of the model, theoretical foundations, law, ethics and humanitarianism were the least emphasized. Therefore, Iranian universities can use the identified components to improve the conditions and provide the basis for their improvement. In this regard, it can be said that the research results of An et al (2019) indicated that Hong Kong universities attached great importance to social accountability based on information and communication technology. Rahnavard et al (2019) reported that social accountability included components under the headings of causal conditions, intervening variables such as willingness to respond, background conditions including general environmental and cultural uncertainty, and central categories such as stakeholder participation, sustainable services, and fulfillment. Shafei & Azizi (2013) concluded that the status of corporate social responsibility in higher education was unfavorable, especially in terms of economic and environmental support to society. Ahmadi et al (2012) reported that social accountability included the components of the organization's response to the economic, social, environmental and ethical consequences of the organization in society.

In the interpretation and description of these results, it can be said that due to the increase in the complexities of society and the changing needs of society and the university as a referable reference in order to respond to these cases, it is necessary to have a model and develop a framework for social accountability in the university. In the past years, social accountability models for different organizations have been designed according to the specific conditions of each organization, none of which can be considered comprehensive and generalizable to other organizations, especially educational organizations, especially universities. Since the implementation of each is time-consuming and expensive, and the time, financial, geographical limitations and the expectations of the beneficiaries do not allow trial and error, it is therefore very important and necessary to choose the most appropriate model and at the same time the most comprehensive model according to the conditions and criteria. . Having such a model prevents the wastage of cost and human capital, and the current research sought to provide a model for universities or provide strategies for Iranian universities to improve social accountability after a comparative study of social accountability models.

Regarding the first factor affecting social accountability patterns, i.e. environmental conditions, it can be said that economic, political, social and cultural conditions are the basis of all social accountability patterns, among which economic conditions are more important since businesses are looking for economic benefits and resources. has In the past, commercial organizations were designed as economic entities that sought to provide goods and services to community members and receive fees. The role of the managers of the organizations here is to be trustworthy and reliable and to be able to provide the basis for the profitability of their organizations through quality production at a reasonable price for consumers. Naturally, university managers and officials should also be reliable people who can teach useful and practical materials to make students more inclined to study and strengthen their organization in all aspects, including economic. In addition, environmental conditions such as the political, economic, social, cultural, technological, global and educational policy and macro-planning, as well as the role of characteristics such as university structure, university atmosphere, scientific and research infrastructure, and the proportion of demand and need should not be neglected. became. Another effective factor was the beneficiaries or the participation of the beneficiaries, in this context, it can be said that in cooperative organizations, the amount of authority is always higher than in authoritarian organizations, and less approval from others is needed to carry out daily affairs. University participation means students' participation in university affairs, professors' participation in university affairs, academicians' participation in society's affairs, and external stakeholders' participation in university affairs, each of the aforementioned groups being considered as part of the beneficiaries. In this context, points such as effective participation of students, endogenous participation, maximum participation, attention to different tastes, mutual benefit of students and the university from participation, participation of students in research projects, participation of students in surveys of professors' performance, taking advantage

[ DOR: 20.1001.1.26453460.2021.4.4.18.5 ]
[ DOI: 10.52547/ijes.4.4.202 ]

of the opinions of academic faculty elites in various subjects academic, paying attention to the opinions of faculty members, the collective participation of professors as a factor in scientific development, the unity of the university advisory council, the participation of professors in decisions, the advisory role of the university for the upper authorities, the use of the elite opinions of the faculty in the direction of the interests of the society, the participation of academics in Cultural affairs, participation of academics in economic affairs, paying attention to playing the correct role of different parts of the university, participation of academics in social affairs, participation of the university in identifying community issues, participation of external stakeholders in university management and participation of external stakeholders in university policy making are important.

The implementation stages were another important component for social accountability models, and it can be said that in this component, it is necessary to form a headquarters and a central council, to form working groups in monitoring and accountability offices, to define accountability programs based on performance indicators, to determine and approve organizational self-evaluation scales. At the local, regional, national and global level, strengthening the information base at the level of each college and university to operationalize programs and report performance, design and implement effective, flexible and multilateral accountability systems, implement programs, collect information with an emphasis on performance accountability, performance analysis Managers and providing feedback to them, forming working committees, board of directors and central council, rating the performance of units based on accountability, reflecting results to units and receiving opinions and suggestions and publishing quality ratings at the regional, national and global levels. The fourth important component in social accountability identified in the current research was the evaluation and reengineering system, about which it can be said that in order to realize it in the university, it is necessary to evaluate the performance of accountability programs at the unit level of each academic semester, rank and compare the performance of the units and feedback and apply revisions. In every academic year, re-engineering and applying necessary reforms at the level of systems, programs and information tools of accountability in every year is in accordance with the goals and vision of the near and far.

The current research was a purely qualitative research in which an attempt was made to examine the patterns of social accountability and attempt to summarize them and provide strategies for Iranian universities. Therefore, there is a need to examine the current research model quantitatively and operationally so that it can be discussed more confidently. Also, it is suggested that more research be done on social accountability patterns in educational organizations, either higher education or education, and even their results should be investigated and compared. The results of the present research, which dealt with the comparative study of social accountability models, indicated the existence of 10 components, and the desired models emphasized the four components of environmental conditions, stakeholders, implementation stages, and the evaluation and reengineering system more than other components. Therefore, the current research had practical implications for university education specialists and planners, and with the help of the identified components, they can take an effective step towards promoting social accountability in universities. As a result, in order to improve social accountability, Iranian universities can improve their conditions in the aforementioned fields, i.e. environmental conditions, stakeholders, implementation stages, and the evaluation and reengineering system.

Thanking

In this way, the student thanks the efforts of the esteemed professors who made a lot of efforts to do this research as well as possible.

[ DOR: 20.1001.1.26453460.2021.4.4.18.5 ]

[ DOI: 10.52547/ijes.4.4.202 ]

## References


Ahmadi K, Alvani M, Meamarzade Gh. (2012). Corporate social responsiveness evolutional route and deliver of model for its conceptual expansion in Iranian organizations. Research in Industrial Management, 6(18): 97-116. (In Persian)

Al-batayneh OT, Al-Zoubi ZH, Mohammad Rawashdeh R. (2020). Attitudes towards social responsibility among faculty members of the Hashemite University. European Journal of Contemporary Education, 9(3): 505-519.

An Y, Qiao X, Wang J, Zhai SY. (2019). Do Hong Kong public universities take advantage of ICT for social responsibility reporting? Procedia Computer Science, 154: 764-769.

Ayala-Rodriguez N, Barreto I, Rozas Ossandon G, Castro A Moreno S. (2019). Social transcultural representations about the concept of university social responsibility. Studies in Higher Education, 44(2): 245-259.

Chen S, Chen Y, Jebran K. (2021). Trust and corporate social responsibility: From expected utility and social normative perspective. Journal of Business Research, 134: 518-530.

Chiang WC, Shang J, Sun L. (2017). Broad bond rating change and irresponsible corporate social responsibility activities. Advances in Accounting, 39: 32-46.

Cycyota CS, Ferrante CJ, Schroeder JM. (2016). Corporate social responsibility and employee volunteerism: What do the best companies do? Business Horizons, 59(3): 321-329.

Engida TG, Rao X, Lansink AGJMO. (2020). A dynamic by-production framework for analyzing inefficiency associated with corporate social responsibility. European Journal of Operational Research, 287(3): 1170-1179.

Han SL, Lee JW. (2021). Does corporate social responsibility matter even in the B2B market?: Effect of B2B CSR on customer trust. Industrial Marketing Management, 93: 115-123.

Jeong N, Kim N, Arthurs JD. (2021). The CEO's tenure life cycle, corporate social responsibility and the moderating role of the CEO's political orientation. Journal of Business Research, 137: 464-474.

Lin X, McKenna B, Ho CMF, Shen GQP. (2019). Stakeholders' influence strategies on social responsibility implementation in construction projects. Journal of Cleaner Production, 235: 348-358.

Liu Y, Liu S, Zhang Q, Hu L. (2021). Does perceived corporate social responsibility motivate hotel employees to voice? The role of felt obligation and positive emotions. Journal of Hospitality and Tourism Management, 48: 182-190.

Mishra P, Schmidt GB. (2018). How can leaders of multinational organizations be ethical by contributing to corporate social responsibility initiatives? Guidelines and pitfalls for leaders trying to do good. Business Horizons, 61(6): 833-843.

Rahnavard F, Jokar A, Taherpour H, Rasouli M. (2019). Developing a social accountability framework for public organizations in Iran. Quarterly Journal of Public Organizations Management, 7(2): 115-134. (In Persian)

Shafei R, Azizi N. (2013). Study of the status of organizational social responsibility in Universities and higher education institutions in the west of the country (Design one evaluation model). Organizational Behavior in Education, 1(2): 5-22. (In Persian)

Siddiqui N, Gorard S, See BH. (2019). Can learning beyond the classroom impact on social responsibility and academic attainment? An evaluation of the Children's University youth social action programme. Studies in Educational Evaluation, 61: 74-82.

Swaen V, Demoulin N, Pauwels-Delassus V. (2021). Impact of customers' perceptions regarding corporate social responsibility and irresponsibility in the grocery retailing industry: The role of corporate reputation. Journal of Business Research, 131: 709-721.

Xiang Z, Lei Z, Yip FK, Rangaiah GP, Ming NK. (2018). Product design: Impact of government policy and consumer preference on company profit and corporate social responsibility. Computer & Chemical Engineering, 118: 118-131.

Zhao T, Xiao X. (2019). The impact of corporate social responsibility on financial constraints: Does the life cycle stage of a firm matter? International Review of Economics & Finance, 63: 76-93.

[ DOR: 20.1001.1.26453460.2021.4.4.18.5 ]

[ DOI: 10.52547/ijes.4.4.202 ]