

# The effect of personality, social and motivation psychology types on reporting of social responsibility of accepted companies in Tehran Stock Exchange using the pattern of structural equations

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## Abstract

The purpose of this study has been to explain the effect of personality and social psychology types, motivation in the formation of a company's social responsibility reporting. This research has been practical in terms of results, analytical in terms of purpose and cross-section in terms of the time period. The statistical population of the research is the members of the board of directors of accepted companies in the Tehran Stock Exchange. Based on Cochran's formula, a sample of 130 people was selected. Data analysis based on structural equations was used SPSS software version 23 and Emus software. The results of content analysis express the extraction of 212 subcategories into 9 main categories as influential components on the formation of company social responsibility reporting. Also, the results of the analysis based on structural equations showed that personality psychology, social psychology and motivational psychology had a positive and significant effect on the formation of social responsibility reporting.

**Keywords:** Personal Psychology, Social Psychology, Motivation Psychology, Social Responsibility Reporting

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## 1. Introduction

By looking at the social science literature (especially in the fields of management and economics) it is determined that this science during growth and development, has changed itself from a mechanical status, logical, abstract and far from the factors influenced by behaviors and norms of psychology (classical), to a flexible status, operational, realistic and according to the norms and psychological facts of human (neoclassical or Modern) [9]. On the other side, with the progress of societies and attention to human rights, in addition to the common responsibility of companies, i.e. profitability, has also been taken into consideration to the responsibility of companies towards society and the environment [16]. Shareholders aren't the only company's stakeholders, but also citizens, customers, government employees and even future generations are considered the company's stakeholders [10]. Now, many companies around the world are aware of this responsibility and are trying to do it. Social responsibility reporting is a tool for assessing company's social responsibility and by using it, companies can take their actions to improve the quality of life of the community members to inform everyone in the community and stakeholders. Behavioral sciences are one of the applied knowledge that has entered the field of science in the form of specialized field called psychology [12]. The basic foundation of this knowledge is human beings and the inherent complexities, behavior and personality that requires understanding and cognition in a scientific framework has been studied under the title of psychology. The historical study of psychology has revealed the fact that in interaction with other sciences, while responding to the problems facing human beings on the one hand, it has promoted psychological knowledge and provided the ground for interaction with other humanities on the other hand [30]. Accounting as well as behavioral finance are branches of behavioral science that address to the accounting and financial issues from a broader social scientific perspective, including attention to psychology and sociology, as well as the elimination of absolute rational and logical forces. Therefore, in the last two decades, the focus of many financial issues has shifted from statistical analysis and econometrics on prices and profits to human psychology and with a more open look and using more realistic assumptions than modern financial management, they explain the behavior of financial markets [8]. Since behavior is the subject of psychology science, so, it is important to develop behavioral accounting model and psychological theories governing it. Psychology includes many areas; but psychological theories in the area of accounting mainly consist of three areas of personality, social and motivational psychology [6]. Personality psychology is a study of psychological processes that affect human thought such as, compatibility, work conscience, extroversion, experience ability and emotional stability. Social psychology focuses on this subject that how people's minds and behaviors are affected by the environment and also includes informing, giving the opportunities and ability to provide assistance, personal norms, a sense of responsibility. Motivational psychology is the study of four psychological processes that affects the effort behavior, the choose to be effective, the pleasure, the interest of the people [25].

The application of psychological theory for the study of accounting techniques began with the work of Argyris [1, 2]. He checked out that how motivations and social psychology issues affect accounting performance. However, today, the effect of behavioral-psychological factors and norms of managers in the area of accounting decisions is a decisive affair and there is usually no disagreement between scholars and researchers in this passerby. But how to impact, impact rate, quantity and quality, reliability and continuity, psychological factors for decision making in accounting and also environmental and organizational variables and above, output of these factors is one of the challenging subjects that it can be a suitable research subject in this regard [28].

In fact, accounting information system as a comprehensive information system is influenced by various environmental and inscribed factors and different considerations and behavioral components.

People's personality has an influential role in the acceptance of social responsibility by the individual. So, in line with these cases, responsibility can be considered as one of the three criteria of healthy behavior from the perspective of psychology. Perhaps we can know all the efforts of the humanities, that make him responsible for his living conditions by informing to human being. Responsibility means being accepted, held accountable and holding a job that is requested from someone and the person has the right to accept or reject it. Accountability arises in the correct process of human development and is an informed choice [22]. Most people believe that the specific patterns of thoughts, feelings and behaviors that shape a person's personality are what creates a unique personality. Throughout history only the names of people who have felt responsible for themselves and others. These people believe to inner values and have protected them [26]. Attention to this noble hadith of the Holy Prophet (peace be upon him) states: "You are a shepherd and you are responsible for his care..." shows that responsibility is not just that a person acts their daily duties towards family and society; This definition is true, but not perfect. A person who first feels responsible for himself and then for his duties and responsibilities is a responsible person; That is, to hold himself responsible for all his feelings, thoughts and behaviors and to be accountable. It should be noted that we should not hold ourselves responsible for all that happens to us; but, we are responsible for all the experience we gain [8]. This expectation is unreasonable that the world has always been a fair place. People who believe that, always complain about injustices. most people, instead of behaving responsibly, either become overly responsible or take responsibility for escaping. These extremes are both wrong. These extremes also have extremes in companies to carry out matters relating to social responsibility and reporting. People who are looking for a reason in their behavior and actions for everything that happens to them, are overly responsibility. In contrast, when a person, instead of accepting responsibility of feels, thought or behaves, begins to find a reason outside of itself and only considers external factors to cause negative events, responsibility has been escaped [24]. The irresponsibility of companies has many negative effects on their performance [21]. During the 90's, econometrics analysis, time series of prices, cash profits and earnings, that led to the expansion of models that related people's psychology to financial markets. Accordingly, researchers have encountered many exceptions in financial markets and they concluded that psychological phenomena have an important role in determining behavior in financial markets [14].

As described, this study seeks to explain the effect of personality, social and motivation psychology types in formation of reporting of social responsibility. In other words, this study is trying to investigate the effect of personality psychology, social and motivation variables on social responsibility reporting and answers to this question that "do the variables of personality psychology, social and motivation affect the social responsibility reporting of listed companies in Tehran Stock Exchange"?

## 2. Conceptual Model and Research Hypotheses

According to theoretical basics, the following figure 1 can be considered as a conceptual model of research:

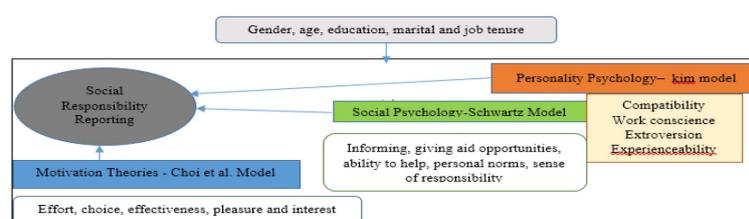


Figure 1: Conceptual Model of Research

According to the above conceptual model, the research hypotheses can be expressed as follows:

**H1:** Personality psychology has a significant effect on social responsibility reporting.

**H2:** Social psychology has a significant effect on social responsibility reporting.

**H3:** The psychology of motivation has a significant effect on social responsibility reporting.

### 3. Research Methodology

#### 3.1. Research Method

This study is pseudo-experimental. In pseudo-experimental research, the researcher has no control over the process of data creation and it can't define different groups, such as the experimental and control group, but, the whole group plays the role of the experimental group [31]. The present study, in terms of results, applied; in terms of purpose, analytical; in terms of the logic of execution, a combination of analogy and induction; in terms of the execution process, quantitative and in terms of time period, it's cross-sectional.

#### 3.2. Population and Statistical Sample

Time period for research, fiscal year leading up to the time period of distribution of research questionnaires is in 2020. The statistical population of the research is the board of directors of manufacturing companies listed in Tehran Stock Exchange. With reviews done, the number of statistical population was 1579 and to select the sample, use Cochran formula with the percentage of error obtained in the pre-test (0.05) and a confidence level of 95%, 130 people was determined as the minimum sample. Therefore, according to the population statistical volume, 130 questionnaires were distributed and collected.

#### 3.3. Data Collection Tools

In this research, to collect information related to theoretical basics and research literature, library study method was used and the necessary information was collected for this section, by referring to books, articles and thesis and by using the standard questionnaire, collected data in the hypothesis test section. This questionnaire uses Choi et al [11]. model to investigate the dimensions of motivation and uses Schwartz model in the field of social psychology. Also, Kim et al [20]. for personality psychology and social responsibility reporting have designed questions according to other dimensions of the questionnaire. In this research, social responsibility reporting is considered as dependent variable and variables of personality, social and motivation psychology are considered as independent variables.

#### 3.4. Mathematical model and the method of data analysis

The following equations are used to test research hypotheses:

$$PP_i = \beta_0 + \beta_1 SRP_i + \varepsilon_i \quad (3.1)$$

$$SP_i = \beta_0 + \beta_1 SRP_i + \varepsilon_i \quad (3.2)$$

$$MP_i = \beta_0 + \beta_1 SRP_i + \varepsilon_i \quad (3.3)$$

In the above equations: *PP*: Personality Psychology, *SP*: Social Psychology, *MP*: Psychology of Motivation, *SRP*: Social Responsibility Reporting. By integrating equations (3.1) to (3.3); Equation (3.4) is defined as follows:

$$\sum P_i = \beta_0 + \beta_1 SRP_i + \beta_1 SRP_i + \beta_1 SRP_i + \varepsilon_i \quad (3.4)$$

In the above equation;  $\sum P$  expresses the components of psychology; That include personality psychology, social psychology and motivation psychology

Considering that in the present research, the relation between variables have been studied in the framework of a scientific model, statistical inference were analyzed by structural equation modeling using AMOS software. Also, evaluated the fit of the proposed pattern based on the Chi-squared index ( $x^2$ ), Comparative Fit Index (CFI), goodness of fit index (GFI), Adjusted goodness of fit index (AGFI) and Root Mean Square Error of Approximation (RMSEA). In order to fit the pattern, it is essential that these indexes have the necessary standards. If the index ( $X^2/df$ ) be smaller than 3 and the amount of (rmsea) be smaller and closer to zero and fitting indexes (cfi,gfi,agfi) be closer to 1, it indicates that the proposed model has been confirmed.

The AMOS framework can be summarized into three matrix equations, two for the measurement model component and one for the path model component. For the measurement model component,

$$X = \Lambda_x \xi + \delta \quad (3.5)$$

$$Y = \Lambda_y \eta + \delta \quad (3.6)$$

where  $x$  is a  $p \times 1$  vector of observed exogenous variables, and it is a linear function of a  $j \times 1$  vector of exogenous latent variables  $\xi$  and a  $p \times 1$  vector of measurement error  $\delta$ .  $\Lambda x$  is a  $p \times j$  matrix of factor loadings relating  $x$  to  $\xi$ . Similarly,  $y$  is a  $q \times 1$  vector of observed endogenous variables,  $\eta$  is a  $k \times 1$  vector of endogenous latent variables,  $\varepsilon$  is a  $q \times 1$  vector of measurement error for the endogenous variables, and  $\Lambda y$  is a  $q \times k$  matrix of factor loadings relating  $y$  to  $\eta$ . Associated with (3.5) and (3.6), respectively, are two variance-covariance matrices,  $\Theta\delta$  and  $\Theta\varepsilon$ . The matrix  $\Theta\delta$  is a  $p \times p$  matrix of variances and covariances among measurement errors  $\delta$ , and  $\Theta\varepsilon$  is a  $q \times q$  matrix of variances and covariances among measurement errors  $\varepsilon$ . For flexibility, AMOS describes the path model component as relationships among latent variables,

$$\eta = B\eta + \Gamma\xi + \zeta \quad (3.7)$$

where  $B$  is a  $k \times k$  matrix of path coefficients describing the relationships among endogenous latent variables,  $\Gamma$  is a  $k \times j$  matrix of path coefficients describing the linear effects of exogenous variables on endogenous variables, and  $\zeta$  is a  $k \times 1$  vector of errors of endogenous variables. Associated with (3.7) are two variance-covariance matrices:  $\Phi$  is a  $j \times j$  variance covariance matrix of latent exogenous variables, and  $\Psi$  is a  $k \times k$  matrix of covariances among errors of endogenous variables. With only these three equations, AMOS is a flexible mathematical framework that can accommodate any specification of a SEM model. SEM has been typically implemented through covariance structure modeling where the variance-covariance matrix is the basic statistic for modeling. Model fitting is based on a fitting function that minimizes the difference between the model-implied variance-covariance matrix  $\sum$  and the observed variance-covariance matrix  $S$ ,

$$\min f(\sum, S) \quad (3.8)$$

where  $S$  is estimated from observed data,  $\Sigma$  is predicted from the causal and noncausal associations specified in the model, and  $f(\Sigma, S)$  is a generic function of the difference between  $\Sigma$  and  $S$  based on an estimation method that follows. As Shipley concisely stated, causation implies correlation; that is, if there is a causal relationship between two variables, there must exist a systematic relationship between them. Hence, by specifying a set of theoretical causal paths, one can reconstruct the model-implied variance-covariance matrix  $\Sigma$  from total effects and unanalyzed associations. Hayduk outlined a step-by-step formulation under the AMOS mathematical framework, specifying the following mathematical equation for  $\Sigma$ :

$$\Sigma = \begin{bmatrix} \Lambda_y A(\Gamma\Phi'\Gamma + \Psi)A''A'_y\Theta_\epsilon & \Lambda_y A\Gamma\Phi A'_x \\ \Lambda_x \Phi\Gamma'Ay' & \Lambda_x \Phi A'_x + \Theta_\delta \end{bmatrix} \tag{3.9}$$

where  $A = (I - B)^{-1}$ . Note that in (3.9) the derivation of  $\Sigma$  does not involve the observed and latent exogenous and endogenous variables (i.e.,  $x, y, \xi,$  and  $\eta$ ). A common method in SEM for estimating parameters in  $\Sigma$  is maximum likelihood (ML). In ML estimation, the algorithm iteratively searches for a set of parameter values that minimizes the deviations between elements of  $S$  and  $\Sigma$ . This minimization is accomplished by deriving a fitting function  $f(\Sigma, S)$  (3.8) based on the logarithm of a likelihood ratio, where the ratio is the likelihood of a given fitted model to the likelihood of a perfectly fitting model. The maximum likelihood procedure requires the endogenous variables to follow a multivariate normal (MVN) distribution, and  $S$  to follow a Wishart distribution. Hayduk described the steps in the derivation and expressed the fitting function FML as

$$F_{ML} = \log |\Sigma| + tr(S \Sigma^{-1}) - \log |S| + tr(SS^{-1}) \tag{3.10}$$

where  $tr()$  refers to the trace of a matrix and  $\Sigma$  and  $S$  are defined as above. Proper application of (3.10) also requires that observations are independently and identically distributed and that matrices  $\Sigma$  and  $S$  are positive definite. After minimizing (3.10) through an iterative process of parameter estimation, the final results are the estimated variance covariance matrices and path coefficients for the specified model. The first is the overall model chi-square test based on a test statistic that is a function of the mentioned fitting function  $F_{ML}$  (3.10) as follows:

$$X_M^2 = (n - 1)F_{ML} \tag{3.11}$$

where  $n$  is sample size and  $X_M^2$  follows a chi-square distribution with degree of freedom  $df_M$  as defined above. Subsequently, a  $P$  value is estimated and evaluated against a significance level. The overall model chi-square test is only applicable for an over-identified model, that is, when  $df_M > 0$ . A just identified model ( $df_M = 0$ ), for example, a path model representation of a multiple regression, does not have the required degrees of freedom for model testing.

The second fit statistic to consider is the Root Mean Square Error of Approximation (RMSEA), which is parsimony-adjusted index that accounts for model complexity. The index approximates a noncentral chi-square distribution with the estimated noncentrality parameter as

$$\hat{\delta}_M = \max(X_M^2 - df_M, 0) \tag{3.12}$$

where  $X_M^2$  is computed from (3.11) and  $df_M$  is defined above. The magnitude of  $\hat{\delta}_M$  reflects the degree of misspecification of the fitted model. The RMSEA is then defined as

$$RMSEA = \sqrt{\frac{\hat{\delta}_M}{(n - 1)df_M}} \tag{3.13}$$

Lastly, the Joreskog-Sorbom Goodness of Fit Index (GFI) is a measure of relative amount of variances and covariances jointly accounted for by the model, and it is defined as

$$\text{GFI} = 1 - \frac{\text{tr}(\Sigma^{-1} S - 1)^2}{\text{tr}(\Sigma^{-1} S)^2} \quad (3.14)$$

where  $I$  is identity matrix.  $GFI$  ranged from 0 to 1.0 with 1.0 indicating the best fit. Considering that the number of free parameters in SEM is much smaller than that in EFA when  $m$  is large, Yuan [32] proposed to replace  $(N - 1)$  in the definition of  $T_{ml}$  with  $N_y = N - (2p + 13)/6 - m/3$ . However, this proposal is only a heuristic rather than one that is statistically justified. A more complicated correction was originally offered by Swain [29], who proposed to replace  $(N - 1)$  in  $T_{ml}$  by

$$N_8 = 1 - \frac{N - 1[p(2p^2 + 3p - 1) - h_q(2h_q^2 + 3h_q - 1)]}{12df} \quad (3.15)$$

Where  $h_q = (1 + 8q)^{1/2}/2$  and  $q$  is the number of free parameters in the structural model. Studies by Fouladi [15], Herzog et al. [19] and Herzog and Boomsma [18] indicate that the performance of test from best to worst are  $T_{mfs} = N_s F_{ml}$ ,  $T_{mly} = N_y F_{ml}$ , and  $T_{mlb}$ . Although the performance of  $T_{mfs}$  is potentially promising, the correction is not statistically justified.

## 4. Statistical Findings

### 4.1. Checking the normality of data distribution

To evaluate the normality of the distribution of the main variables, the valid Kolmogorov-Smirnov test is used. In interpreting the test results, if the observed error level more than 0.05, in that case, the observed distribution is the same as the theoretical distribution and there is no difference between them. That is, the obtained distribution is normal distribution.

Table 1: Variables Normality Test

Variable	Sig	Result
Reporting of Social Responsibility (F1)	0.111	Normal
Personality psychology (F2)	0.200	Normal
Social psychology (F3)	0.102	Normal
Motivation psychology (F4)	0.088	Normal

According to the values obtained from Smirnov-Kolmogorov statistics (table 1), it can be inferred that the expected distribution is not significantly different from the observed distribution for all variables and so the distribution of these variables is normal.

### 4.2. Factor analysis

In this research, to identify and measure the latent variables, confirmatory factor analysis has been used. In performing the factor analysis, we must first be sure to use the available data that is required for analysis, to ensure this, the KMO index is used. By using this test, we can ensure the adequacy of sampling. This index is in the range of 0 to 1, if the index value is close to one, the desired data are suitable for factor analysis and otherwise, the results of factor analysis are not suitable for the desired data.

According to the above results, the amount of sampling adequacy for research structures is 0.878. Therefore, the sample size is appropriate for using structural equations. Generally, high values (close

Table 2: Results of KMO index and Bartlett's test of structures of research variables

Sampling adequacy ratio coefficient KMW		0.878
Bartlett's test	Chi-square test	1993.954
	Degrees of freedom	171
	Sig	0.000

to 1) show that factor analysis is applicable to data. If this value is less than 0.5, the results of factor analysis probably will not be useful for the data. Also, Bartlett's Test of Sphericity is significant (because its significance level is less than the test level), so, the relation between variables or their covariance matrix is suitable for factor analysis.

As the first step to perform confirmatory factor analysis, we examine standardized and meaningful factor loads, to make sure that have markers played a role in measuring their hidden structures or in other words, they are meaningful. For markers, significant coefficients outside of 1.96 and -1.96 are acceptable and standard factor loads are actually the same regression coefficients of the hidden variable path to the marker that must be more than 0.3. However, in some sources, the minimum acceptable value is considered 0.5.

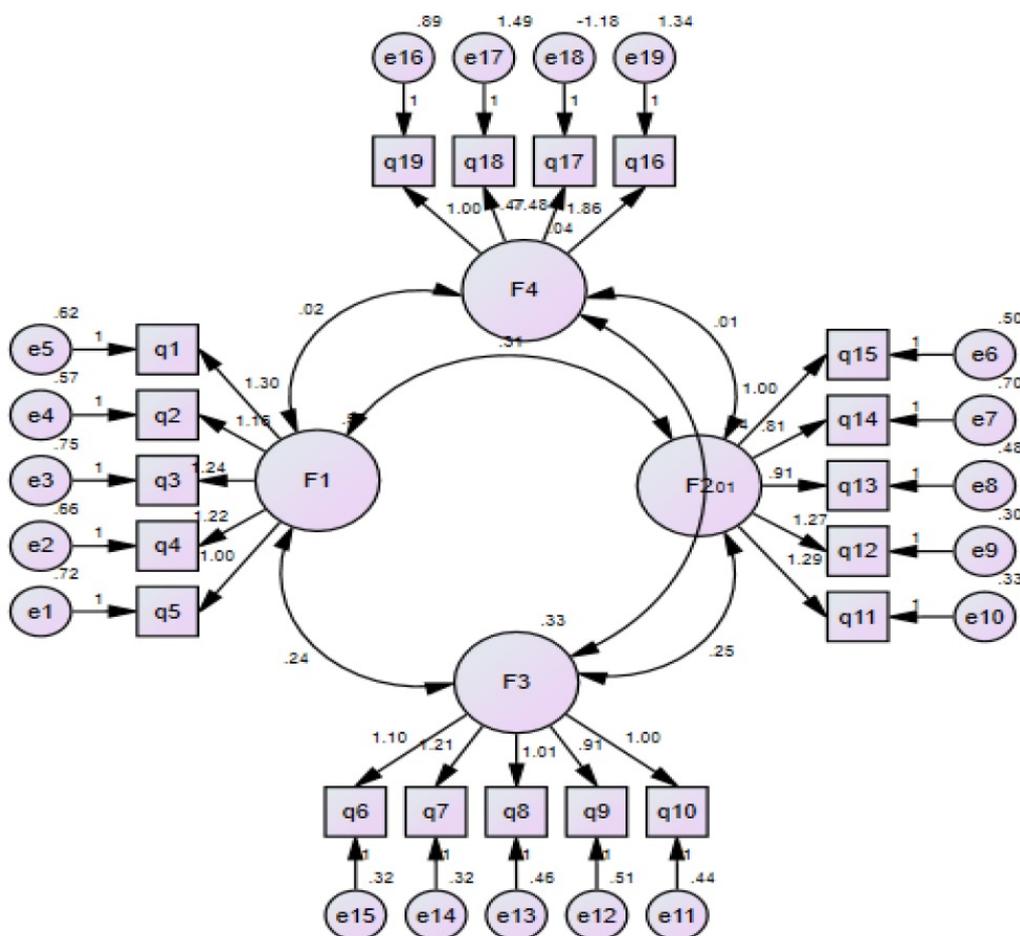


Figure 2: Standard coefficients of research variables measurement model

From the standardized coefficients measurement model (Fig. 2) it can be concluded that there is a significant correlation between the relevant latent variables and the indexes corresponding to them.

Standardized coefficients actually indicate the path coefficients or standardized factor loads between factors and markers. In order to have validity, there must be a significant correlation between index and dimension and between dimension and index. In other words, the correlation coefficient between the index and the dimension must be between (-1, +1). Standard estimation model is a model that obtains from the compliance of two covariance matrixes of the data model and shows actual estimate of model parameters. In this model, the relation between index and dimension, dimension and index is shown. Coefficients between questions and research variables are standardized coefficients, that indicate ability intensity to measure each index in the research variable. Significant coefficients indicate a significant relation between variables. If these coefficients are between -1.96 and 1.96, indicate the inability of the index to measure the relevant variable. The values of the factor load, along with their significant values, are listed in table 3.

Table 3: The Results of Confirmatory Factor Analysis

Variables	t	Sig
1	10.782	0.000
2	10.541	0.000
3	10.282	0.000
4	10.541	0.000
5	—	
6	10.010	0.000
7	10.275	0.000
8	8.986	0.000
9	8.300	0.000
10	—	
11	11.891	0.000
12	11.943	0.000
13	9.721	0.000
14	8.099	0.000
15	—	
16	4.267	0.000
17	7.500	0.000
18	8.820	0.000
19	—	

According to the results of this table, the values of significance coefficients (t statistics) for all items are outside the range (-1.96, 1.96). As a result, markers have played a role in the measuring of their hidden structures, or in other words, are meaningful.

#### 4.3. Fitting structural model and hypotheses Test

Figure 3 shows the research structural model in which the estimated regression coefficients between the variables of research structural model are displayed.

The summary of the results of fitting the research structural model is shown in the table below 4.

As shown in Table 4, all fitted indexes of the model are at the desired level.

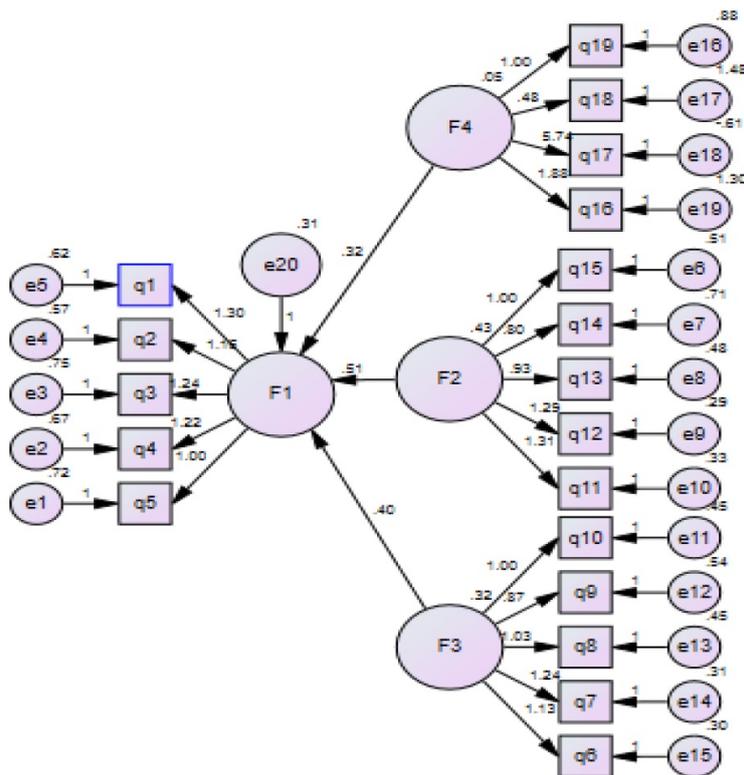


Figure 3: values of Standard coefficients of relations between research model variables in structural model

Table 4: Fitting indexes for the proposed model

Grouping indicators	indicators	Initial Model	Acceptable fit
Absolute fit indicators	GFI	0.91	$GFI > 90\%$
	RMR	0.039	$RMR > 90\%$
Comparative fit indices	TLI	0.91	$TLI > 90\%$
	NFI	0.90	$NFI > 90\%$
	CFI	0.92	$CFI > 90\%$
	IFI	0.92	$IFI > 90\%$
	NFI	0.90	$NFI > 90\%$
Affordable fitting indices	PNFI	0.78	$PNFI > 50\%$
	PCFI	0.82	$PCFI > 50\%$
	RMSEA	0.041	$RMSEA > 8\%$

Table 5: The results of fitting the research structural model

Relationships between concepts and indicators in the model	Standard coefficient	Test statistics	Sig
The effect of personality psychology on social responsibility reporting	0.397	4.524	0.000
The effect of social psychology on social responsibility reporting	0.515	6.134	0.000
The effect of motivational psychology on social responsibility reporting	0.318	2.098	0.036

According to the coefficients of Table 5, the mathematical equations of the research are rewritten as follows:

$$PP_i = 0.341 + 0.397SRP_i + \varepsilon_i \quad (4.1)$$

$$SP_i = 0.183 + 0.515SRP_i + \varepsilon_i \quad (4.2)$$

$$MP_i = 0.313 + 0.318SRP_i + \varepsilon_i \quad (4.3)$$

**First hypothesis:** Personality psychology has a significant effect on social responsibility reporting.

The results of above table show that the standard regression coefficient is 0.397 and T statistic value equals 4.524 that at a significant level of 5%, the effect of personality psychology on social responsibility reporting is significant and direct (Because the significance level is less than the test level of 0.05 and the regression coefficient sign is positive). In other words, it can be said that considering that the significance level is less than 0.05, so, the zero assumption is rejected and the opposite assumption is confirmed. In other words, personality psychology affects social responsibility reporting.

**Second hypothesis:** Social psychology has a significant effect on social responsibility reporting.

The results of above table show that the standard regression coefficient is 0.515 and T statistic value equals 6.134 that at a significant level of 5%, the effect of Social psychology on social responsibility reporting is significant and direct (Because the significance level is less than the test level of 0.05 and the regression coefficient sign is positive). In other words, it can be said that considering that the significance level is less than 0.05, so, the zero assumption is rejected and the opposite assumption is confirmed. In other words, Social psychology affects social responsibility reporting.

**Third hypothesis:** The psychology of motivation has a significant effect on social responsibility reporting.

The results of above table show that the standard regression coefficient is 0.318 and T statistic value equals 2.098 that at a significant level of 5%, the effect of Motivational psychology on social responsibility reporting is significant and direct (Because the significance level is less than the test level of 0.05 and the regression coefficient sign is positive). In other words, it can be said that considering that the significance level is less than 0.05, so, the zero assumption is rejected and the opposite assumption is confirmed. In other words, Social psychology affects Motivational responsibility reporting.

## 5. Discussion & Conclusion

The results of the first hypothesis showed that personality psychology has a positive and significant effect on social responsibility reporting. The results of other similar studies and researches are as follows:

Momeni and Salari [23] in a research showed that lifecycle, book value and dividend policy are the most important determinants of social responsibility accounting and its impact on company performance in stock exchange. Zaroshan and Soleimanizadeh [33] showed that there is a significant relation between nanotechnology and social responsibility accounting. This means that expertise in the company has a significant relation with the providing of social responsibility reports. Azadi and

Aminpour [4] showed that the existence of standards to determine the company social responsibility and criteria to measure the performance duties of enterprises in this regard can make social responsibility a more effective concept and indicator. Ghanbari et al. [17] stated in a study that social accounting has a strong significant relation with profitable variable in banking system. Salimi and Rezaee [27] stated in a study that on the one side, there is a positive relation between the quality of financial reporting and voluntary disclosure of social responsibility and on the other side, there is a negative relation between accounting conservatism and voluntary disclosure of social responsibility of listed companies in Tehran Stock Exchange. considering to the results of the study, it was shown that personality psychology has a positive and significant effect on the formation of social responsibility reporting, so, it can be said that the results are aligned with the above studies.

In explaining the first hypothesis about the effect of personality psychology on the formation of social responsibility reporting, it can be said that the most important psychological practice may be it can be stated the personality of managers and corporate leadership in a company because conservative managers are less willing to play and expose social responsibility. On the other hand, feelings of self-esteem, coherent parenting style, intimate and responsive, and gender are the variables affecting the formation of social responsibility reporting. Social responsibility is a type of strategic management which encourages organizations to change the society in which they live, to long-term planning. Social responsibility is a set of tasks and obligations that organizations in order to maintain and care and assist the community in which they operate, must be perform. Company social responsibility means the responsibility of company in responding to the consequences of activities that affect society. Company social responsibility is an organizational belief that seeks to create a shared value between the stakeholders of the company and it is not a project that has a start and end. People's personality is such that it can affect their activity process in such a way that their personality can affect the individual's performance. Social responsibility reporting is based on individual activities, considering that people have different personalities, personality psychology affects the reporting of their social responsibility.

The results of the second hypothesis showed that social psychology has a positive and significant effect on social responsibility reporting. The results of other similar researches and studies are as follows:

Aronson et al. [3] showed in a research that the relationship between social responsibilities of labor companies and work behaviors in their workplace, in the form of organizational pride and organizational identity and also staff willingness to a considerable impact, through work, has been codified. In a study, Bhatti et al. [5] showed that financial behavior is a paradigm based on which, financial markets by using models are investigated that two main assumptions and limiting the traditional paradigm to maximize the expected desirability and complete rationality are excluded. According to the results of the study, it was shown that social psychology has a positive and significant effect on the formation of social responsibility reporting, so it can be said that the results are aligned with the above studies.

In explaining the second hypothesis about the effect of social psychology on the formation of social responsibility reporting, it can be said that social expressive psychology studies the effects of environment and social interactions on attitudes and behaviors. Therefore, human behavior is impressed by others and also the social context in which behavior is carried out. The factors that conduct us somehow to behave in the presence of others, and also conditions in which occur specific behaviors or actions and emotions, and how to create these emotions, behavior, beliefs, intentions and goals and also how psychological factors affect our interactions with others in the field of social psychology. In summary it can be noted that knowledge, perception, attitude and intention relative to social responsibilities, are among the factors of social psychology that can affect social responsibility

reporting. Because knowledge has effect on attitude and therefore on human behavior. On the other hand, it may be possible to create a culture of accountability in companies and to respond to stakeholders, the most important factor of effective social psychology in the formation of corporate social responsibility reporting. On the other side, the most important factor of effective social psychology in the formation of corporate social responsibility reporting may be creating a culture of accountability in companies and demanding accountability in stakeholders. The existence of incentive plans for companies, including tax forgiveness (acceptable related costs), the possibility of using the work done in this regard to do advertising, the most important factor is creating a culture of encouragement by stakeholders for managers and companies in exchange for the measures taken.

The results of the third hypothesis showed that the psychology of motivation has a positive and significant effect on social responsibility reporting. The results of other similar researches and studies are as follows:

Brammer et al. [7] showed that the effect of each dimension of social responsibility on short-term and long-term profitable was significant and this effect is different in four industries. Chan [10] showed in an article that the quality of disclosure of social responsibilities is related to the financial performance of the companies. The findings of this study show that there is a direct relation between the two mentioned variables. Dias et al. [13] showed that the companies, as part of their accountability responsibilities, also have disclosures about social responsibilities. According to the results of the research, it was shown that personality psychology has a positive and significant effect on the formation of social responsibility reporting, so it can be said that the results are aligned with the above studies. In explaining the third hypothesis about the effect of motivation psychology on the formation of social responsibility reporting can be said that motivation is a force that compels humans to act. In order to achieve the goal, motivation affects people's behavior and ability. The Human is influenced by a variety types of motives and this subject, considered to the conditions and situations of the human in which he is located. If the person can't control it, this subject can affect reporting, when reporting social responsibility. Some motivational samples for human beings include the existence of incentive schemes for companies, including tax forgiveness (related acceptable costs), the possibility of using the work done in this regard to do advertising, the most important factor in creating a culture of encouragement from stakeholders for managers and companies in return for the measures taken, which can affect the improvement of the formation of the social responsibility report.

## 6. Research Suggestions

The results of the research showed that personality psychology influences the formation of social responsibility reporting, so, it is suggested that people have work conscience and discipline in performance, in presenting of reporting social responsibility, and on the other side, people have emotional stability in the tolerating of company's work pressure, which leads to improved company status. The results of the research showed that social psychology influences the formation of social responsibility reports, so it is suggested that employees be given sufficient awareness to improve performance and improve the company's problems, as well as to give employees the necessary awareness of real opportunities for their activities during reporting.

The results of the research showed that the motivation psychology influences the formation of social responsibility reporting, so, it is suggested that people voluntarily engage in tasks to feeling entitled a choice at work and, with rewards, increase people's motivation to engage themselves in activism and improve the formation of social responsibility reporting.

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