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Disclosure of corporate social responsibility with Iranian-Islamic approach using fuzzy Delphi method and grounded theory model

Teymour Jabbari[1], Javad Ramezani[a,*], Mehdi Khalilpour[a]

[a]*Department of Accounting, Nour Branch, Islamic Azad University, Nour, Iran*

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Abstract

The present study, while explaining the concept of social responsibility with the Iranian-Islamic approach, based on the conceptual framework of accounting and reporting framework of social responsibilities, examining the desired features, seeks to provide a conceptual framework for reporting corporate social responsibility with the Iranian-Islamic approach. The present study is a descriptive-survey research and the data are based on the design and distribution of a researcher-made questionnaire in a community of 10 experts in the field of accounting and auditing and familiar with issues related to corporate social responsibility and Religious components as well as experts in later greetings have been collected. The results show that in terms of reporting objectives, quality characteristics of information, responsibility for preparing and submitting reports, accreditation, institutions that develop corporate social responsibility standards and financing, there are many similarities with the field of financial reporting; However, the qualitative characteristics of social responsibility information with the Iranian-Islamic approach are inconsistent with the qualitative characteristics of the ISO 26000 standard for social and private sector social responsibility in 2011. Principles and Principles The conceptual framework of corporate social responsibility reporting with the Iranian-Islamic approach is similar to the principles and principles of conventional social responsibility reporting.

Keywords: corporate social responsibility, Iranian-Islamic approach, Grounded theory
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1 Introduction

One of the elements in an environment with moral decay is social responsibility, which can be embodied economically, legally, morally or religiously. It demonstrates the commitment of organizations to maximize benefits and minimize social costs [4]. Social responsibility is an effective way to maintain communication between the business unit and its stakeholders. Thus, corporate social responsibility can be considered as a concept in which organizations emphasize the interests of their stakeholders, not only by complying with legal requirements, but also by voluntarily expanding their obligations [1].

*Corresponding author
Email addresses: jbarytymwr7@gmail.com (Teymour Jabbari), Javad.ramezani58@gmail.com (Javad Ramezani), khalilpourmehdi@gmail.com (Mehdi Khalilpour)

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Formal religions play an important role in establishing and disseminating ethical guidelines that are consistent with religious teachings, and offer practical guidelines for ethical conduct in business [11]. For example, different religions from Christianity, Islam, and Judaism have developed business ethics from common moral and spiritual disciplines to setting a number of principles that may be developed to guide international business behavior [7].

The religion of Islam has provided a complete solution for human life and has provided complete considerations and rules of conduct for all aspects of life; Therefore, the concept of social responsibility has been considered in the perspective of Islam and is one of the most important concepts in Islamic teachings [12]. The social responsibility of organizations is related to the emphasis of Islam on Islamic values such as social justice and balance of life, according to which, the basic requirements for human life are provided. The main goal of Islam of socio-economic justice is to establish justice in society; As it is said, in Islam, there is no discrimination between people in society and justice and security for the lives of people, their property and wealth must always be established [8]. Social justice plays a vital role in the development of society; This concept has been stated many times in the Holy Quran. For example, in Surah Hadid, verse 25, it is stated: "Verily, we sent our messengers with clear signs". Due to the necessity of corporate social responsibility reporting, issues such as: what is the form and manner of presenting these reports, what criteria should be used to disclose information, what information should be included in the reports and what quality should they always have? Researchers and activists in the field of corporate social responsibility reporting have paid attention to the emergence of organizations to establish rules and guidelines for corporate social responsibility reporting internationally and in some developed countries [6]. The foundation of this type of reporting is a framework that firstly identifies the main audience and objectives of reporting and secondly identifies the quality characteristics of information and basic principles of reporting and can be a basis for developing reporting standards and paving the way for future developments in this field [9].

It should be noted that the Islamic nature of the model is based on the principles of thought, intermediate and final goals, values and methods that are derived from Islam. That is, the indicators must be derived from Islamic concepts that are not dependent on conditions, time and place. Indicators are considered as values, ideals, ideals and desires and are considered as the desired situation that organizations are always trying to move towards; And this extension and gradation is infinitely divisible. These states and forms, which are defined in terms of the time, place and budget of the organization, can be interpreted as "appropriate situation". The Iranian constraint of the model implies that in terms of progress, conditions, time and place must also be considered. in other words; Islam itself is perfect, but since this pattern is implemented at a certain point, the temporal, spatial and contextual characteristics of its realization must be carefully considered. Therefore, if being Islamic is the comprehensiveness of the model; Being Iranian provides the reality and the coexistence of these two constraints will guarantee the key to the success of the model; Because in this model, being Islamic is the "soul" and being Iranian is the "body" of progress. Considering the above and also due to the lack of foundations and theoretical framework for reporting social responsibility with an Iranian-Islamic approach, the purpose of this study is to provide a framework for exposing the social responsibilities of companies with an Iranian-Islamic approach.

2 Theoretical foundations

Corporate social responsibility has recently emerged as one of the most important strategies for promoting organizational activities. So far, many efforts have been made to achieve a comprehensive and complete definition of social responsibility, but all of these definitions have faced limitations and shortcomings. In principle, the definitions proposed in this field do not have a clear conceptual framework and generally do not follow a specific empirical method [13]. Ambiguity in the field of social responsibility literature is due to the lack of clarity regarding the underlying concepts (assumptions) and definitions of social responsibility [3].

To provide a coherent framework for corporate social responsibility reporting, its core components must first be identified. Whereas the conceptual framework of financial reporting has been developed over a period of decades and has been revised several times since its formulation; Therefore, it enjoys relatively reasonable coherence with the various groups involved in financial reporting, from corporate executives and accountants to investors, creditors, auditors, and the government [10]. This coherence owes much to the trial and error and experience of several generations in achieving the best financial information for users. It is expected that this framework can serve as a model for developing other reporting frameworks, including social responsibility reporting. The reasons for this claim can be summarized as follows [2]:

1. The source and source of social responsibility reporting is like corporate financial reporting.
2. Financial reporting audiences are expected to share with social reporting audiences.

3. It is expected that the companies themselves will be responsible for preparing and submitting social responsibility reports such as financial reporting.
4. The role of accountants in the process of preparing and presenting information related to social responsibility reporting is expected to be as prominent as financial reporting.

There is also disagreement about the goals and motivations of social responsibility reporting, according to various theories and perspectives [1]. In instrumental theories, the goal of maximizing the interests of shareholders is pursued; Therefore, the purpose of non-financial reporting will be fully consistent with the objectives of financial reporting. In the category of political theories, the purpose of reporting is to maintain and expand the social power of companies [4]. In the category of integrated theories, goals such as maximizing the level of stakeholder cooperation in the interests of the company are pursued, so the reporter should be directed to minimize inconsistencies and adjust the reports according to the needs of stakeholders, and finally in the category Ethical Theories Reporting objectives focus on symmetrical and balanced coverage of the information needs of all stakeholders, regardless of their influence in the company [12].

In general, the general objectives of reporting can be classified based on two perspectives. In the first view, the purpose of reporting is to provide useful information for decision making, in the second view, to provide information for accountability. The main question is which approach should be emphasized, although this does not mean that a combination of the two approaches cannot exist [8].

Content analysis framework is used to achieve comprehensive reporting. Content analysis can be defined as a method of formulating the topic in the form of various groups and according to the desired index [5]. This method has been used many times to understand the corporate social responsibility reporting pattern. Due to the lack of consensus on how social responsibility reporting should be; Dimensions, components and indicators of corporate social responsibility using international sources, foreign and domestic research including ISO 26000, GRI guidelines and Iranian models of corporate social responsibility have been studied and finally researchers to 4 dimensions; 1- Achieved economic, 2- social, 3- humanitarian and 4- environmental [7].

1. Economic dimension: The first part is the economic dimension, which focuses on the economic performance of the organization, including corporate governance and organizational policies, risk and crisis management, investment and financing methods, and communication with suppliers. Also, the duty of providing the products and services required by the society and providing them at a price that is accepted by the society and benefiting the investors are other responsibilities of this sector [2].
2. Social dimension: This dimension intends to evaluate the social performance of the company. This dimension is mainly focused on human resource management, employee satisfaction and reward, and customer relations; The field of ethics also includes corruption and bribery, as well as codes of conduct and instructions. Finally, it seeks to examine any involvement of the company in social programs and / or organizational learning programs [5].
3. Humanitarian dimension: This dimension intends to evaluate the performance of the company's social assistance, including charitable and humanitarian aid. This dimension is extremely important in Iranian-Islamic culture and many of these cases have been mentioned in Islamic verses and hadiths and Islamic jurisprudence, the most important of which are waqf, Qarz al-Hasna, charity, and helping orphans [3].
4. Environmental dimension: This dimension is generally intended to examine the environmental performance of the company. This dimension focuses primarily on identifying the company's environmental management practices, such as environmental certification and monitoring environmental data, and whether the company is taking environmental considerations into account in product design [9].

3 The research method

3.1 Methods and tools of data collection

A questionnaire method was used to obtain the research results. In this method, during the two stages of design and testing, the final questionnaire was prepared and by face-to-face distribution and the method of sending by e-mail, information and research data were collected. In this research, in order to find the necessary items and factors affecting the main components, 20 items were extracted from the literature and theoretical background, and to review among 10 experts and experts in the field of accounting and auditing and familiar with issues related to Social responsibility of religious companies and components as well as experts in the Islamic dimension were distributed.

3.2 Grounded theory

Grounded theory is a systematic methodology that has been largely applied to qualitative research conducted by social scientists. The methodology involves the construction of hypotheses and theories through the collecting and analysis of data. Grounded theory involves the application of inductive reasoning. The methodology contrasts with the hypothetico-deductive model used in traditional scientific research. A study based on grounded theory is likely to begin with a question, or even just with the collection of qualitative data. As researchers review the data collected, ideas or concepts become apparent to the researchers. These ideas/concepts are said to "emerge" from the data. The researchers tag those ideas/concepts with codes that succinctly summarize the ideas/concepts. As more data are collected and re-reviewed, codes can be grouped into higher-level concepts and then into categories. These categories become the basis of a hypothesis or a new theory. Thus, grounded theory is quite different from the traditional scientific model of research, where the researcher chooses an existing theoretical framework, develops one or more hypotheses derived from that framework, and only then collects data for the purpose of assessing the validity of the hypotheses.

3.3 Fuzzy Delphi method

In this section, we include some basic definitions and notations about fuzzy numbers and the fuzzy ranking considered in this paper for a good comprehension of the rest of the manuscript.

3.3.1 Fuzzy Numbers

Let R and I stand for the set of all real numbers and the closed real interval $[0,1]$, respectively. A fuzzy set on R is an arbitrary function $A : R \longrightarrow I$ (no additional assumptions are supposed on a fuzzy set). However, although a fuzzy number is a fuzzy set, there is no unique definition associated with the notion of fuzzy numbers because distinct properties can be considered. As a consequence, several notions about the idea of fuzzy numbers can be found in the literature (see, for instance. For our purposes, we will employ the following one.

A fuzzy number A (for short, a FN) of the real line R is a fuzzy set of the real line, $A : R \longrightarrow I$, satisfying: (1) normality ($A(x_0) = 1$ for some $x_0 \in R$), (2) fuzzy convexity ($A(\lambda x + (1-\lambda)y) \geq \min\{A(x), A(y)\}$ for $x,\ y \in R$ and $\lambda \in [0,1]$), and (3) upper semicontinuity (if $x_0 \in R$ and $\varepsilon > 0$, there is $\delta > 0$ such that $A(x) - A(x_0) < \varepsilon$ whenever $|x - x_0| < \delta$). Some researchers replace the normality condition with the existence of an absolute maximum. Function A is usually referred to as the membership function of the FN. Each real number $A(x) \in [0,1]$ can be interpreted as the uncertain degree that the point x belongs to the FN A.

For each $\alpha \in (0,1]$, the α-level set (or α-cut) of the FN A is the crisp set $A\alpha = \{x \in R : A(x) \geq \alpha\}$, and the kernel (or core) of A is $\ker A = A1$. Each level set is a (bounded or unbounded) closed interval of the real line (involving the Euclidean topology). In general, when A is an FN, the set $\{x \in R : A(x) > 0\}$ can be closed, open, or none of them. To maintain the closedness of the level sets, we define the support of an FN A as the set $supp(A) = cl(\{x \in R : A(x) > 0\})$, where $cl(\Omega)$ denotes the closure of a subset $\Omega \subseteq R$ in the Euclidean topology. In such a case, its support is also a closed interval. Notice that $A\alpha \subseteq A\beta \subseteq supp(A)$ for all $\alpha,\ \beta \in (0,1]$ such that $\beta \leq \alpha$. Each level set and the support of an FN can be bounded or unbounded in R. For our purposes, we will only consider FNs whose supports are bounded in R. Coherently, we will denote by F the set of all FNs of the real line with bounded support. In such a case, if we use the convention $A_0 = supp\ A$, then each level set is a non-empty, closed, and bounded real interval, so it can be denoted by $A_\alpha = [\alpha_\alpha, \bar{a}_\alpha]$ for each $\alpha \in I$, where a $\bar{a}$ and $a\alpha$ are, respectively, the inferior and superior extremes of the α-level set A_α of the FN A. Although FNs can be represented by very general functions, we prefer to restrict our study to FNs (general enough) with simple shapes because, in practice, these are the FNs that are most frequently used in practical applications. For instance, given four real numbers $a_1,\ a_2,\ a_3$, and $a_4 \in R$ such that $a_1 \leq a_2 \leq a_3 \leq a_4$, a trapezoidal fuzzy number (for short, a TFN), denoted by $A = (a_1/a_2/a_3/a_4)$, is the FN defined by (as shown in Figure 1):

$$A(x) = \begin{cases} \frac{x-\alpha_1}{\alpha_2-\acute{\alpha}_1}, & if\ \alpha_1 < x < \acute{\alpha}_2 \\ 1, & if\ \alpha_2 < x < \acute{\alpha}_3 \\ \frac{\alpha_4-x}{\alpha_4-\acute{\alpha}_3}, & if\ \alpha_3 < x < \acute{\alpha}_4 \\ 0, & \text{in any other case.} \end{cases} \tag{3.1}$$

The real numbers $a_1,\ a_2,\ a_3$, and a_4 are usually called the corners of the FN A because, when $a_1 < a_2 < a_3 < a_4$, they correspond to the vertices of the trapezoid that we obtain when the real function A is plotted. Triangular FNs, denoted by $(a_1/a_2/a_4)$, are trapezoidal FNs such that $a_2 = a_3$. The previous definition extends the notion of a real

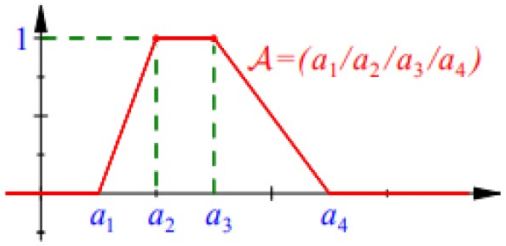

Figure 1: An example of FNs

number to the fuzzy setting because when $a_1 = a_2 = a_3 = a_4 = r \in R$, the FN $e_r = (r/r/r/r)$ (which takes the value 1 if $x = r$ and the value 0 in any other case) represents the real number r. TFNs are appropriate tools in order to represent both the imprecision that is necessarily associated with each measuring instrument and the subjective opinions that several experts could express about a finite set of items. For instance, the $TFN(8.5/8.7/8.8/9)$ could represent a very good, but imprecise, opinion about the quality of a wine when the range interval $[0, 10]$ is considered.

Basic operations on the real line can also be extended to the family F by Zadeh's Extension Principle, that is, by defining:

$$(A \times B)(x) = \sup(\{\min(A(s), \beta(t)) : s \times t = x\}) \qquad forall\ x \in R. \tag{3.2}$$

This definition is equivalent to that obtained by the interval arithmetic with the α-level sets: for instance, if $A,\ B \in F$, then:

$$C = A + B,\ (A+B)_{[a]} = [\underbrace{a_a}, \underbrace{b_a}, \overline{a_a}, \overline{b_a}], \underbrace{c_a} + \underbrace{b_{\acute{a}}}, \overline{c_a} = \overline{a_a} + \overline{b_{\acute{a}}} \tag{3.3}$$

$$C = A.B,\ (A.B)_{[a]} = [\min \Delta^a_{AB}, \max \Delta^a_{AB}] \tag{3.4}$$

$$\Delta^a_{AB} = \left\{ \underbrace{a_a}, \underbrace{b_a}, \underbrace{a_a}\ \overline{b_a}, \overline{a_a}\ \underbrace{b_a}, \overline{a_a}\overline{b_a} \right\} \tag{3.5}$$

3.3.2 Fuzzy Ranking

As we commented in the Introduction, it is not an easy task to rank FNs. Many approaches have been introduced, but many of them produce counter-intuitive results when the FNs are twisted, that is, when their corresponding graphic representations show several common points, giving place to intricate positions. The pointwise binary relation among functions is not useful when such functions have a concrete meaning in order to generalize the real numbers. In this context, introduced a novel methodology for ranking FNs, whose main characteristic is to be according to human reasoning in most cases. To describe it, let μ denote the Euclidean measure of subsets of R (in practice, the measure of a real bounded interval $[a, b]$ is $b - a$). Given two FNs $A,\ B \in F$, let us consider the subsets of I defined as:

$$I_{A,B} = \{\alpha \in I : A\alpha \leq B\alpha\}\ and\ IB, A = \{\alpha \in I : B\alpha \leq A\alpha\} \tag{3.6}$$

In a way, the set $I_{A,B}$ (which is an interval when A and B are TFNs) represents the family of probabilistic levels α in which the FN A is less than or equal to B with regards to the binary relation (3.4) that is going to be defined. Therefore, the respective measures of the sets IA, B and IB, A must be compared in the following way. We will write:

$$A \leq B\ if \begin{cases} either\ \mu(I_{A,B}) \geq \mu(I_{B,A})\ and\ \mu(I_{A,B}) > 0, \\ or\ \mu(I_{A,B}) = \mu(I_{B,A}) = 0\ and \\ \underbrace{a_0} + \underbrace{a_1} + \overline{a_1} + \overline{a_0} \leq \underbrace{b_0} + \underbrace{b_1} + \overline{b_1} + \overline{b_0} \end{cases} \tag{3.7}$$

3.3.3 Structural equation model

Structural equation modeling (SEM) is a multivariate, hypothesis-driven technique that is based on a structural model representing a hypothesis about the causal relations among several variables. In the context of fMRI, for example, these variables are the measured blood oxygen level-dependent time series $y_1, ..., y_n$ of n brain regions and the hypothetical causal relations are based on anatomically plausible connections between the regions. The strength of each connection $y_i \to y_j$ is specified by a so-called path coefficient which, by analogy to a partial regression coefficient,

indicates how the variance of y_i depends on the variance of y_j if all other influences on y_j are held constant. The statistical model of standard SEM can be summarized by the equation:

$$y = Ay + \mu \tag{3.8}$$

where y is an $n \times s$ matrix of n area-specific time series with s scans each, A is an $n \times n$ matrix of path coefficients (with zeros for absent connections), and u is an $n \times s$ matrix of zero mean Gaussian error terms, which are driving the modeled system. Parameter estimation is achieved by minimization of the difference between the observed and the modeled covariance matrix $\sum$. For any given set of parameters, $\sum$. can be computed by transforming eqn:

$$y = (I - A)^{-1}\mu \tag{3.9}$$

$$\sum = yy^T \tag{3.10}$$

$$\sum = (I - A)^1 uu^T (I - A)^{-1^T} \tag{3.11}$$

or

$$Y = (I - \beta) = \varepsilon \tag{3.12}$$

$$Y = \varepsilon(1 - \beta)^{-1} \tag{3.13}$$

$$\sum = (y^T y) \tag{3.14}$$

$$\sum == (1 - \beta)^{-T}(\varepsilon^T \varepsilon)(1 - \beta)^{-1}. \tag{3.15}$$

The sample covariance is:

$$S = \frac{1}{n-1} Y^T Y \tag{3.16}$$

where n is the number of observations and the maximum likelihood objective function is:

$$F_{ML} = \ln|\sum| - tr(S\sum^{-1}) - \ln|S| \tag{3.17}$$

where I is the identity matrix. The first line of eqn (3.11) can be understood as a generative model of how system function results from the system's connectional structure: the measured time series y results by applying a function of the interregional connectivity matrix – that is, $(I - A)^{-1}$ to the Gaussian innovations u.

The PLS 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,

$$X = \Lambda_x \xi + \delta \tag{3.18}$$

$$Y = \Lambda_y \eta + \delta \tag{3.19}$$

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 ξ and a $p \times 1$ vector of measurement error δ. Λ_x is a $p \times j$ matrix of factor loadings relating x to ξ. Similarly, y is a $q \times 1$ vector of observed endogenous variables, η is a $k \times 1$ vector of endogenous latent variables, ε is a $q \times 1$ vector of measurement error for the endogenous variables, and Λ_y is a $q \times k$ matrix of factor loadings relating y to η. Associated with (3.18) and (3.19), 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 δ, and $\Theta\varepsilon$ is a $q \times q$ matrix of variances and covariances among measurement errors ε. For flexibility, PLS describes the path model component as relationships among latent variables,

$$\eta = B\eta + \Gamma\xi + \zeta \tag{3.20}$$

where B is a $k \times k$ matrix of path coefficients describing the relationships among endogenous latent variables, Γ is a $k \times j$ matrix of path coefficients describing the linear effects of exogenous variables on endogenous variables, and ζ is a $k \times 1$ vector of errors of endogenous variables. Associated with (3.20) are two variance-covariance matrices: Φ is a $j \times j$ variance-covariance matrix of latent exogenous variables, and Ψ is a $k \times k$ matrix of covariances among errors of endogenous variables. With only these three equations, PLS 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,

$$\min f(\sum, S) \tag{3.21}$$

where S is estimated from observed data, $\sum$ is predicted from the causal and noncausal associations specified in the model, and $f(\sum, S)$ is a generic function of the difference between $\sum$ 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 $\sum$ from total effects and unanalyzed associations. Hayduk outlined a step-by-step formulation under the PLS mathematical framework, specifying the following mathematical equation for $\sum$:

$$\sum = \begin{bmatrix} \Lambda_y A(\Gamma\Phi\acute{\Gamma} + \Psi)A''\acute{A}_y\Theta_\varepsilon & \Lambda_y A\Gamma\Phi\acute{A}_x \\ \Lambda_x\Phi\acute{\Gamma}A\acute{y} & \Lambda_x\Phi A_x\acute{+}\Theta_\delta \end{bmatrix} \tag{3.22}$$

where $A = (I - B)^{-1}$. Note that in (3.22) the derivation of $\sum$ does not involve the observed and latent exogenous and endogenous variables (i.e., x, y, ξ, and η). A common method in SEM for estimating parameters in $\sum$ 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 $\sum$. This minimization is accomplished by deriving a fitting function $f(\sum, S)$ (3.22) 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 F_{ML} as

$$F_{ML} = \log|\sum| + tr(S\sum^{-1}) - \log|S| + tr(SS^{-1}) \tag{3.23}$$

where tr refers to the trace of a matrix and $\sum$ and S are defined as above. Proper application of (3.23) also requires that observations are independently and identically distributed and that matrices $\sum$ and S are positive definite. After minimizing (3.23) 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} (3.23) as follows:

$$X_M^2 = (n-1)F_{ML} \tag{3.24}$$

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

$$\hat{\delta}_M = \max(X_M^2 - df_M, 0) \tag{3.25}$$

where X_M^2 is computed from (3.24) 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

$$RMSEA = \sqrt{\frac{\hat{\delta}_M}{(n-1)df_M}}. \tag{3.26}$$

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

$$GFI = 1 - \frac{tr(\sum^{-1} S - 1)^2}{tr(\sum^{-1} S)^2} \tag{3.27}$$

where I is identity matrix. GFI ranged from 0 to 1.0 with 1.0 indicating the best fit.

4 Research Findings

The findings of the study indicate the fact that academic and professional experts in corporate social responsibility reporting agree on the following:

1. The general purpose of disclosing corporate social responsibility with an Iranian-Islamic approach is to provide information in order to fulfill accountability, and its specific and more detailed objectives are: 1- Increasing the company's reputation and reputation, 2- Supervising social accountability 3- Monitoring the amount of social activities of companies, 4- Monitoring the amount of various types of pollution, 5- Monitoring the observance of social norms, and 6- Increasing the stability of companies.
   The view of social responsibility has been one of the main goals of corporate responsibility since the introduction of corporate social responsibility, and also one of the most important theoretical approaches in this field is the stakeholder theory, which considers corporate responsibility towards different stakeholder groups. Emphasizes. Accountability approach in the field of social accounting is another evidence of the emphasis on accountability in social responsibility and its reporting. Also, according to Gholami Jamkarani et al. [3] entitled Key Components of Theoretical Concepts of Financial Reporting with an Islamic Approach, a Conceptual Framework Based on Accountability Compared to a Conceptual Framework Based on Usefulness in Decision Making for Islamic Business Reporting Objectives and Muslim Users , It's more suitable.
2. Principles and principles of the conceptual framework of corporate social responsibility reporting are: 1- Preservation and guarantee of environmental sustainability, 2- Transparency and accountability to stakeholders, 3- Justice and social welfare, 4- Ethical behavior in business and business, 5- Respect for the rights of all creatures (humans, animals, etc.). These principles and principles of corporate social responsibility are in line with the ISO 26000 standard principles for public and private sector social responsibility in 2011.
3. Qualitative characteristics of corporate social responsibility information are: 1- Reliability, 2- Significance, 3- Understandability, 4- Relevance for decision making, 5- Verifiability, and 6- Honest presentation. These qualitative characteristics are in contradiction with the qualitative characteristics of ISO 26000 standard for public and private sector social responsibility in 2011 and correspond to the two qualitative characteristics presented under the title of "fair presentation and relevance" according to the research of Gholami Jamkarani et al [3]. Also, according to a study conducted by Hajiannejad et al [4], they concluded that there is not much difference between the qualitative characteristics of the information emphasized in the accounting conceptual framework and the framework that can be provided for non-financial reporting. Elements are the conceptual framework of accounting.
4. The dimensions of reporting and disclosure related to the social responsibility of companies with Iranian-Islamic approach and according to theoretical studies and the dimensions presented include the environmental, social, humanitarian and economic dimensions, respectively, with the dimensions presented by Bagherpour and Lashani et al. [1] under the title of "Study of users' views of financial statements on the framework and content of social reporting in Iran" and the sensitive research of HasasYeganeh and Barzegar [6] entitled "A model for disclosing corporate social responsibility and its relationship with financial performance" It corresponds to a large extent.

5 Conclusion

The content and procedures of social responsibility reporting vary from country to country; Because there are major differences between countries in different aspects. Therefore, due to the different environmental and social conditions of Iran compared to other countries, it is expected that the demand and expectation of stakeholders and users to disclose social responsibilities is different. Therefore, the present study, while explaining the concept of social responsibility with the Iranian-Islamic approach, based on the conceptual framework of accounting and reporting framework of social responsibility, which examines the desired features, seeks to provide a conceptual framework for reporting corporate social responsibility with It is an Iranian-Islamic approach. The present study is a descriptive-survey research and the data are based on the design and distribution of a researcher-made questionnaire in a community of 10 experts in the field of accounting and auditing and familiar with issues related to corporate social responsibility and Religious components as well as experts in later greetings have been collected. The results show that in terms of reporting objectives, quality characteristics of information, responsibility for preparing and submitting reports, accreditation, institutions that develop corporate social responsibility standards and financing, there are many similarities with the field of financial reporting; However, the qualitative characteristics of social responsibility information with the Iranian-Islamic approach are inconsistent with the qualitative characteristics of the ISO 26000 standard for social and private sector social responsibility in 2011. Principles and Principles The conceptual framework of corporate social responsibility reporting with the Iranian-Islamic approach is similar to the principles and principles of conventional social responsibility reporting.

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