

Social responsibility reporting based on critical thinking

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Abstract

The purpose of this research is to formulate a suitable model for improving social responsibility reporting based on critical thinking. In terms of the practical purpose, the present research is mixed exploratory (qualitative and quantitative) in terms of data, and in terms of the method of conducting the research, it is of the type of foundation data (qualitative phase) and cross-sectional survey (quantitative phase). The statistical population of the qualitative stage is academic experts and experts (university professors in the field of accounting and finance) who were sampled using a targeted snowball method. The statistical population of the quantitative part of the research includes all financial managers of companies that are members of the Tehran Stock Exchange. The obtained results showed that social responsibility based on critical thinking includes 5 dimensions. which includes ethical, social, economic, legal and organizational dimensions. The observations obtained in the examination of the model and the relationship and internal similarity of the questions according to the CFI, TLI, IFI, RFI, and NFI indicators show that the model has goodness and a good fit. The general model obtained can be an explanatory and practical model in the field of reporting is considered social responsibility.

Keywords: reporting, model, social responsibility, critical thinking
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1 Introduction

The topic and concept of corporate social responsibility in the last few years due to the growth of non-governmental organizations, protest movements against the power of companies, increasing social awareness, the development of capital markets and public companies, and the financial and ethical scandals of large companies have become a dominant and dominant example in the administrative environment. Companies have been in this way, since about 20 years ago, we have seen a conceptual plan entitled "Corporate Social Responsibility" in the framework of which, many prominent thinkers in the field of management and economics have tried to create frameworks with the aim of increasing the efficiency of social and philanthropic programs of companies and aligning these Plan programs with the macro strategies of companies. Through social responsibility, companies in business re-emphasize principles and values, in both processes and operations, and in interactions with other social actors.

Corporate social responsibility generally has a voluntary and discretionary nature and refers to activities that go beyond compliance with the law. Corporate social and environmental responsibility may reflect the changing expectations of society.

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Although there is still no mandatory framework for social responsibility reporting, managers voluntarily report in this field. Theories related to social responsibility seek to explain why companies choose to engage in corporate social responsibility activities. Based on legitimacy theory; A company has a social contract with the society, which means that the business unit is required to operate within the framework and norms of the society [8]. Reporting on social responsibility activities is to ensure that the company's activities are observed by external groups and have legitimacy. The criterion of legitimacy is the conformity with the norms, values, beliefs and definitions of the desirable and appropriate social system [21]. On the other hand, the institutional theory states that organizations operate in an environment and cannot use an economic perspective based on personal benefit, rather, it considers the organization as an enterprise that seeks to gain. They are legitimate business. Also based on the stakeholder theory; Stakeholder refers to any group or person who is affected by the company's achievement of its goals [10]. The company's stakeholders include shareholders, creditors, suppliers, customers, legislators, etc. The basis of stakeholder theory is that companies have become very large and their influence on society is so deep that they should pay attention to and be accountable to more parts of society besides shareholders. The theory of stakeholders can be divided into two branches: 1. Ethical field and 2. Management field [8]. Based on the ethical field, all stakeholders are considered fairly by the organization. Therefore, since the company is responsible for the activities that affect the stakeholders, through the preparation of social responsibility reporting. On the other hand, the management field does not treat all stakeholders equally. Based on this, stakeholders who have more control over the company (such as shareholders and creditors) are more important for the business unit [22]. Management by communicating social responsibility meets the needs of the most important stakeholders and obtains their support and approval [18].

2 The concept of critical thinking

Critical thinking roughly means thoughtful and logical thinking that focuses on deciding to do or believe something. This term is widely used these days. Critical thinking is not just criticizing [24]. Likewise, the word critical here does not mean a complaining or complaining look, but a sharp look [19]. But most of the time, the word critical means Implicit brings criticism to the listener's mind, which has a negative dimension and has an unpleasant and unfavorable effect on an idea, theory or practice. And if this meaning is inferred from the word critical in critical thinking, it is certainly seen as a kind of non-constructive evaluation [1], while critical thinking is an analytical process that can help you in the process of Identify and think about a problem in an effective and organized manner [24].

Therefore, critical thinking is more purposeful than criticizing and any other mental activity, although sometimes critical thinking also includes these two things. Critical thinking is the process by which you evaluate opinions, information, and the sources that provide that information and order them coherently and logically, linking them with other opinions and information, sources You consider others and evaluate them for implicit concepts [1].

3 Social responsibility

Since the second half of the 20th century, the issue of social and moral responsibility of the organization has received more attention from management scholars; Today, managers of organizations make decisions that, in addition to having a real basis, also require value judgment, and religious values, traditions, and social and economic factors are taken into consideration. Before the 19th century, social norms and attitudes had very little effect on management practices. In the last decade of the 19th century, when large companies were being formed and large industries were becoming stronger day by day, society's attention to the necessity of social responsibility of organizations increased. In 1919, business researchers warned for the first time that if economic enterprises neglect their social responsibility, the society should in every possible way deprive them of their authority regarding their economic activities and take control. Business owners have also found that by being socially responsible, they can make more money, reduce financial risks, retain good employees, build respected brands, and work more harmoniously with others. Business owners coexisted [11].

Since the early 1920s, management researchers paid attention to the social responsibility of economic enterprises. Dodd said in 1932; In addition to economic responsibility towards shareholders, managers also have responsibility towards society; Because the new large enterprises are legally allowed and encouraged, and this is more than a profit for the owners, it is a service to the society [9].

In the United States of America, the issue of social responsibility in the business environment has been discussed for several decades. On the one hand, those like Friedman in 1970 believed that the purpose of business is simply to increase the profits of the shareholders, and in this case, to improve welfare. They considered society to be the responsibility of the government, religious and social institutions. Friedman clearly discussed this issue in his article

"The Social Responsibility of Business is to Increase Profits" and provided an answer to those who argued about the greater commitment of the business sector to social welfare. Although Friedman did not deny the issue of corporate social responsibility activities, he believed that the purpose of these activities should be financial income for the organization; For example, from his point of view, it is completely legitimate for the company to help the growth and improvement of the local community; If he gets financial income for it, such as attracting and retaining skilled employees. On the other hand, there were those who believed that the business environment, along with the duty of obtaining special benefits, has the moral, citizenship and social duty to engage in activities that are done to improve the welfare of the society. Those who were in favor of this position did not deny the importance of the company's profit and considered it to create employment, pay a fair wage, supply a useful product, pay taxes and other contributions to the society; But at the same time, they proposed a wider role that, while maintaining the business, would make them more influential in the society. Moral responsibility to contribute to the general welfare of society has played a fundamental role in this regard. This means getting out of the narrow scope of personal interests and entering into social issues such as increasing literacy, eliminating poverty and unemployment, preserving the environment and improving the welfare of society [12]. Archie Carroll's ideas about the four responsibilities of business managers under the headings of economic responsibility, legal responsibility, moral responsibility and sacrificial responsibility are in this direction [5].

4 Research background

Ashraf Talesh et al. [3] in an article titled "Ranking of environmental variables and social responsibility on the market value of companies based on the FAHP technique" reached the result that if the government requires the implementation of strict laws and regulations, the companies They are obliged to fulfill their environmental commitments and will take steps towards the production of products compatible with the environment and sustainable development. The placement of equipment pollution in the fifth rank explains the calibration and improvement of machinery and equipment in line with minimal pollution. The low ranks of environmental variables indicate a high gap between society's expectations and the current situation, and this requires companies to take more serious steps to respond to the expectations of stakeholders and society.

Nourollah Zadeh et al. [17] conducted a research titled "Accounting conservatism and social responsibility in companies listed on the Tehran Stock Exchange" and concluded that there is a difference between accounting conservatism and social responsibility in companies. Accepted in Tehran Stock Exchange, there is a significant relationship.

Khajevand et al. [15] wrote an article titled "Identification of effective factors in the formation and promotion of managers' critical thinking". The research findings of the KS test showed the parametric nature of the test and the Pearson correlation test showed that the effective factors in formation (communication and information, education and learning) and the effective factors in promotion (media literacy, risk-taking and ambiguity tolerance) Taking and promoting the critical thinking of managers has had a positive effect. Based on the findings of the research, it can be acknowledged that organizational managers are more successful by strengthening the effective factors in the formation and promotion of critical thinking in the organization.

Khajavi et al. [14] in an article entitled "Critical approach [14] and its role in accounting" from a critical point of view, man is a creative, free and critical being, critical accounting research should also have the same view on humans and accounting and auditing standards. They should also be written accordingly. On the other hand, the researcher of critical accounting should consider conventional understanding, false knowledge and science as a source for penetration into the underlying layers. The theories resulting from a critical accounting research should be able to change attitudes to change structures, relationships and laws and be able to discover the hidden structures that cause inequality and provide tools for change.

Kalantari et al. [13] in an article entitled "Presenting a critical thinking development model based on the study approaches and learning styles of students in the Islamic Azad University of Gilan province" reached the following results: The present research aims to present a critical thinking development model based on Study approaches and students' learning styles were carried out in the Islamic Azad University of Gilan province. In order to carry out the research, 386 students of master's and doctorate degrees of humanities and technical and engineering educational groups were surveyed using a questionnaire. The research results show that learning style and study style are related to students' critical thinking by 0.11 and 0.63, respectively.

Davoudi Nasr et al. [7] conducted a research entitled explaining the appropriate model of social responsibility auditing (social ethics) of companies from the perspective of human rights and social values using the approach of exploratory factor analysis and structural equation modeling. The obtained results indicated that the dimensions of

social responsibility audit from the perspective of human rights and social values include social base, use of mass media, presence in the public arena, attitude towards citizenship rights, responsibility and accountability, help To civil participation, information and transparency, quantity and quality of services and social mission commitment.

Ashraf et al. [2] in an article entitled "Analysis of social responsibility skills with reference to life skills in secondary school curriculum" showed that there is a significant difference in three types of data sources in the field of social responsibility skills ($12/155 = x^2, 2 = df, P < 001$), which shows that social responsibility skills are not present in secondary school curricula as suggested by the national education policy. The opinions of the curriculum experts confirm the findings of the curriculum content analysis.

Siripipatthanakul and Sixl-Daniell [20] reached these results in a review article on dental clinic branding through corporate social responsibility (CSR) and in this article showed the links between corporate social responsibility practices and communication in dental clinic branding. gives And it may help the decision manager to develop a marketing plan and strategy in the private dental health care sector.

Varyash et al. [23] reached these results in an article titled "low triple performance indicators and corporate social responsibility" for Russian companies, and in this article they show that environmental innovations and environmental, social and Governance is associated with the largest Russian companies. Mathematical methods such as regression have confirmed the relationship between environmental and environmental innovations, social and if business is stimulated towards environmental innovations and research and development. In addition, the regression of CSR performance indicators in 2018 for large Russian companies was analyzed to find the optimal solution.

Murdifin et al. [16] in their research entitled Environmental disclosure as corporate social responsibility: Evidence from the largest nickel mine in Indonesia obtained the following results, the purpose of this study is to qualitatively analyze the descriptive disclosure of environmental disclosure as a form of corporate social responsibility. pt as the largest nickel mining company in Indonesia, which ranks 2nd nickel in the world. The results of this study state that the environmental exposure analysis of PT. Vale is not fully optimized for all aspects of the surrounding community.

5 Methodology

In terms of practical purpose, this research is mixed exploratory (qualitative and quantitative) in terms of data, and in terms of the research implementation method, it is of the type of foundation data (qualitative phase) and cross-sectional survey (quantitative phase). The community of the qualitative stage is academic experts and experts (university professors in the field of accounting and finance) who conducted a targeted interview of 20 people. The statistical population of the quantitative part of the research includes financial managers of companies that are members of the Tehran Stock Exchange. The number of samples was determined by simple random method and using Cochran's formula (eq. (5.1)).

$$n = \frac{Z^2 p(1-p)}{E^2} \quad (5.1)$$

where,

n is the required sample size. Z is the critical value of the standard normal distribution corresponding to the desired confidence level. p is the estimated population proportion. E is the desired margin of error expressed as a ratio.

The present study was conducted in three stages. In the first stage or the stage of knowing and explaining the research plan, preparation of the research plan, the preliminary study of the theoretical foundations related to the research in the field of social responsibility reporting was examined. In this section, the concepts and categories that can be related to the improvement of social responsibility reporting and critical thinking were examined. Also, domestic and foreign research literature was reviewed. In the second stage, i.e., the stage of identifying the components and designing the model (qualitative research), according to the findings of the first stage of the research, the interview questions were formulated at the beginning. In-depth interviews were conducted with experts. The selection of samples in this section went to the stage of theoretical saturation. Next, qualitative data analysis was done using open, central and selective coding method. At the end of this step, the extraction of a conceptual model, that is, a model extracted from the foundation's data theory method, was formulated.

In the third stage, which is called compilation of research tools and model testing, first the identified components were examined in order to confirm or reject them using the Delphi method. At this stage, a Delphi questionnaire was designed and implemented among experts. After refining the Delphi findings, the foundation's data model was reconsidered. Next, for the experimental test of the measurement model, sampling was done from the managers and

the necessary data was collected. Finally, analysis and confirmation of the research measurement model was done using the confirmatory factor analysis test. The method of data analysis in the qualitative part of this research is the use of the theoretical coding method (derived from the foundation data theory method). The data obtained in this study were analyzed separately.

In other words, the qualitative data were analyzed using open, central and selective coding and the requirements of each of these steps to finally arrive at a theory to explain the social responsibility reporting model based on critical thinking. After developing the questionnaire according to the obtained theory, the validity of the questionnaire was determined using the Delphi method. Finally, the validated questionnaire was distributed and quantitative data was collected. To analyze the quantitative data in this research, confirmatory factor analysis was used to determine the validity of the model.

6 Findings

In this section, we have reviewed the collected data collected by the sample. The results of the obtained information approximate the average response of the subjects. according to which the components of social responsibility have been descriptively evaluated in terms of critical thinking. The table below shows the results of the social responsibility of the subjects.

Table 1: Descriptive elements of social responsibility components based on critical thinking

	Variable	Average	Standard deviation	Crookedness	Stress	At least	Max	Domain
moral	Criticism	5.33	2.07190	0.283	-0.997	2	10	8
	Thinking	5.49	2.05324	0.538	-0.606	2	10	8
	Analysis	7.97	2.65685	0.723	-0.205	3	15	12
	Composition and creativity	5.32	1.93681	0.678	-0.291	2	10	8
social	Criticism	9.03	3.05255	0.278	-0.659	3	15	12
	Thinking	9.10	2.83564	0.103	-0.686	3	15	12
	Analysis	11.90	3.38295	0.223	-0.600	5	20	15
	Composition and creativity	15.05	4.03194	0.195	-0.609	6	25	19
legal	Criticism	11.91	2.84768	-0.011	-0.344	5	19	14
	Thinking	20.72	4.33799	0.118	-0.205	9	32	23
	Analysis	26.47	5.50003	-0.039	-0.297	12	40	28
	Composition and creativity	17.40	3.86298	0.158	-0.475	9	27	18
organizational	Criticism	11.55	2.98335	0.202	-0.191	5	20	15
	Thinking	8.90	2.86004	0.208	-0.635	3	15	12
	Analysis	20.13	4.25377	0.165	-0.025	8	32	24
	Composition and creativity	17.21	3.73253	0.132	-0.134	9	29	20
Economic	Criticism	5.66	1.97301	0.161	-0.605	3	14	11
	Thinking	5.84	2.33601	0.243	-0.569	3	15	12
	Analysis	8.54	2.55392	0.294	-0.941	2	10	8
	Composition and creativity	8.48	2.39110	0.379	-0.206	2	10	8

The above table is reported according to the response rate of the managers to the questions. In this section, different aspects of social responsibility can be examined and its dimensions can be seen. For this purpose, the obtained grades are graded based on a 5-point Likert scale (1 completely disagree) to (5 completely disagree), according to the number of questions related to each dimension and the amount of scoring of the subjects. It is set based on the criteria chosen by managers for social responsibility, and its internal correlation and validity have been reported as favorable. In the following, it is shown to check the fit of the model and its degree of similarity.

6.1 Social responsibility based on the general model

In this part, we examine the main components of social responsibility. For this purpose, factor analysis and maximum likelihood method have been used. In the final model to check the internal similarity of the components due to the large number of questions of each component, the questions of each component based on the fit of the model in each of the components of social responsibility based on critical thinking (ethical, social, legal, organizational and economic) were reported favorable. were collected together and separated based on the dimensions of critical thinking. The results of the internal consistency of each component can be seen in the table below.

Table 2: Standardized regression weights of factor analysis

component		Estimation	
Ethical responsibility	←	composition and creativity	0.833
Ethical responsibility	←	analysis	0.703
Ethical responsibility	←	thinking	0.749
Ethical responsibility	←	Criticism	0.703
Social responsibility	←	Criticism	0.531
Social responsibility	←	thinking	0.530
Social responsibility	←	analysis	0.518
Social responsibility	←	composition and creativity	0.558
Legal responsibility	←	composition and creativity	0.461
Legal responsibility	←	Analysis	0.565
Legal responsibility	←	thinking	0.525
Legal responsibility	←	Criticism	0.301
Economic responsibility	←	composition and creativity	0.430
Economic responsibility	←	composition and creativity	0.440
Economic responsibility	←	composition and creativity	0.851
Organizational responsibility	←	composition and creativity	0.475
Organizational responsibility	←	Analysis	0.680
Organizational responsibility	←	thinking	0.154
Organizational responsibility	←	Criticism	0.455

Table 3: Criteria for assessing the appropriateness of the overall model

Model	NFI	RFI	IFI	TLI	CFI
General model	0.833	0.799	0.979	0.974	0.979
Independent model	0.000	0.000	0.000	0.000	0.000

As can be seen from the table above, Bentler-Bonnet normalized fit index (NFI=0.833) and significance level $p=0.000$ and relative fit index (RFI=0.799) and p value=0.000 and model (0.979) and significance level $p=0.000$ and Tucker-Lewis fit index (TLI=0.974) and significance level $p=0.000$ and comparative fit index (CFI=0.979) and significance level $p=0.000$ It shows that the model has a good fit.

The following formulas have been used to create tables 3 and 4:

$$NFI = \frac{X_{null}^2 - X_{model}^2}{X_{null}^2} \quad (6.1)$$

$$RFI = 1 - \frac{X_{model}^2}{X_{null}^2} \quad (6.2)$$

$$IFI = \frac{X_{null}^2 - X_{model}^2}{X_{null}^2 + (df_{model} - df_{null})} \quad (6.3)$$

$$TLI = \frac{(\chi^2 - \chi^2(df))}{\left(\chi^2 - \chi^2(df) + \frac{\chi^2}{df}\right)} \quad (6.4)$$

$$CFI = \frac{2(\chi_{baseline}^2 - \chi_{model}^2)/df_{model}}{(\chi_{baseline}^2/df_{baseline}) + (\chi_{model}^2/df_{model}) + 2} \quad (6.5)$$

$$\chi = \sum \frac{(O_{ij} - E_{ij})^2}{E_{ij}} \quad (6.6)$$

$$RMSEA = \sqrt{\frac{\chi^2/df - 1}{N - 1}} \quad (6.7)$$

Table 4: Significance of factor analysis model fit

Model	χ^2	RMSEA	χ^2/df	p-value
Factor analysis	158.649	0.020	1.117	0.161

Table 4. The goodness of fit indices has been measured by Amos software. The value of RMSEA should be smaller than 0.80, which is equal to (0.020) here. The p-value must be greater than 0.05 to confirm the model. The value of CR = 1.117, which shows the critical point of the model fit, and a value less than 2 is reported as desirable. All the indicators obtained in this model are desirable. And it has a good fit.

7 Conclusion

Social responsibility with a critical view seeks to pay attention to the amount of defects and shortcomings that we face in the field of social responsibility of organizations. In this view, the researcher pays attention to the internal system of the organization and demands its features and needs from within the organization. Taylor introduced mentality as a fundamental factor for transformation in the organizational system. The results of this research based on the opinion of researchers who are experts in this field, such as Karl, have separated the dimensions of social responsibility into five main dimensions, and in each of these dimensions, the indicators that are known as the main criteria are introduced by the experts. Became, and in order to validate each of these concepts that have been proposed theoretically, it was necessary to implement the opinions of people who work as managers in an organization and are somehow involved in organizational relations and economic activities. The studies were evaluated based on the mindsets and level of experience and background of managers who had worked in listed companies. In social responsibility, all dimensions (ethical, social, legal, organizational and economic) somehow play a role in the formation, organizational relations, organizational commitment, cooperation and efficiency of economic activities. Therefore, the type of thinking of people and the level of importance they have in their work causes its increase or decrease. One of the factors that can improve the social responsibility of companies is critical thinking about the performance of companies, and by presenting constructive and logical criticisms, companies can be convinced to increase their social responsibility and submit the necessary reports, because this type of thinking makes companies It takes them out of a passive state and gives them skills and abilities that instead of blindly imitating models and accepting the status quo without question, they can search for their social and real performance by adhering to critical thinking and thinking as well as critical thinking to companies. It helps them to judge intelligently in social issues and participate democratically in solving the problems of their society and take steps towards the right of the society and the company. Social responsibility based on critical thinking within the organization finds a purposeful person with critical thinking and a correct understanding of issues. Critical thinking is different depending on the role a person creates in the company. But this method helps the employees and especially the employer to be useful in interpersonal relations, financial planning and choosing a job and determining the company's goal. The requirement of this research is to create a general model of social responsibility based on critical thinking. In this model, the main features of each dimension of social responsibility based on critical thinking are mentioned; Therefore, by examining the main model, in terms of the overall presentation of the concepts that are included in each of the dimensions of social responsibility, there is also a general connection and similarity. It means that in a correlation, when there is a positive relationship, the effect of one dimension has an effect on other dimensions as well. Knowing and dividing these dimensions will increase the level of recognition of the organization's people in different areas, and companies can better have sufficient knowledge and understanding of the characteristics of people. It is necessary for those companies to provide the necessary conditions for their beneficiaries in terms of measures, and if they cannot have sufficient supervision in this area, they cannot perform well, hence the harmful effects on the shareholders' wealth and finally the society's economy. Now we want to express the point that compliance with ethical, social and legal requirements in the organization that is drawn based on the model will play a decisive role in the survival and economic growth of the company and society. Among the importance of social responsibility around the activities and functions of companies and organizations, developed companies have many concerns in the world market, the limitations of natural and environmental resources. From the side and preservation of the environment and the increasing demand of the stakeholders from the companies to

accept social responsibility, it encourages more and more companies to be socially responsible. Using the general model and the research conducted in this field, it can be said that social responsibility has become an important tool for businesses and can be described as the main reason for companies' competitiveness and survival. To ensure success in a competitive market environment, companies must meet the expectations of their many stakeholders by adhering to ethical responsibility. Koim and Jones believe that companies should act ethically and consider the interests of all stakeholders. Therefore, business ethics is a prerequisite for a successful business that leads to comprehensive development. The potential benefits that accrue to the organization and the society due to social responsibility, make the idea of social responsibility of companies and organizations expand and also reduce the harmful effects of business and users, society and the natural environment. Corporate social responsibility, by creating a reliable brand, keeps customers away from competitors and thus improves the profitability of the company. In economic responsibility, which mostly refers to generating benefits, providing jobs and creating products that customers need to consume, in the social dimension, human resources form an important part of society, and no company can do without the hearty cooperation of field employees. Increase your activity.

Knowledge enhancement and scientific contribution of research:

In examining this question, how does the general research model improve social responsibility reporting based on critical thinking?

Social responsibility with a critical view seeks to pay attention to the amount of defects and shortcomings that we face in the field of social responsibility of organizations. In this view, the researcher pays attention to the internal system of the organization and demands its features and needs from within the organization. Taylor introduced mentality as a fundamental factor for transformation in the organizational system. The results of this research based on the opinion of researchers who are experts in this field, such as Karl, have separated the dimensions of social responsibility into five main dimensions, and in each of these dimensions, the indicators that are known as the main criteria are introduced by the experts. Became, and in order to validate each of these concepts that have been proposed theoretically, it was necessary to implement the opinions of people who work as managers in an organization and are somehow involved in organizational relations and economic activities. The studies were evaluated based on the mindsets and level of experience and background of managers who had worked in listed companies. In social responsibility, all dimensions (ethical, social, legal, organizational and economic) somehow play a role in the formation, organizational relations, organizational commitment, cooperation and efficiency of economic activities. Therefore, the type of thinking of people and the level of importance they have in their work causes its increase or decrease. One of the factors that can improve the social responsibility of companies is critical thinking about the performance of companies, and by presenting constructive and logical criticisms, companies can be convinced to increase their social responsibility and submit the necessary reports, because this type of thinking makes companies It takes them out of a passive state and gives them skills and abilities that instead of blindly imitating models and accepting the status quo without question, they can search for their social and real performance by adhering to critical thinking and thinking as well as critical thinking to companies. It helps them to judge intelligently in social issues and participate democratically in solving the problems of their society and take steps towards the right of the society and the company. Social responsibility based on critical thinking within the organization finds a purposeful person with critical thinking and a correct understanding of issues. Critical thinking is different depending on the role that a person creates in the company. But this method helps the employees and especially the employer to be useful in interpersonal relations, financial planning and choosing a job and determining the company's goal. The requirement of this research is to create a general model of social responsibility based on critical thinking. In this model, the main features of each dimension of social responsibility based on critical thinking are mentioned; Therefore, by examining the main model, in terms of the overall presentation of the concepts that are included in each of the dimensions of social responsibility, there is also a general connection and similarity. It means that in a correlation, when there is a positive relationship, the effect of one dimension has an effect on other dimensions as well. Knowing and dividing these dimensions will increase the level of recognition of the organization's people in different areas, and companies can better have sufficient knowledge and understanding of the characteristics of people. In evaluating the performance of the companies, it shows a conceptual model, considering that the performance of the companies, in addition to being of general benefit, also results for the people of the organization and a large group of members of the society. It is necessary for those companies to provide the necessary conditions for their beneficiaries in terms of measures, and if they cannot have sufficient supervision in this area, they cannot perform well, hence the harmful effects on the shareholders' wealth and finally the society's economy. had Now we want to express the point that compliance with ethical, social and legal requirements in the organization that is drawn based on the model will play a decisive role in the survival and economic growth of the company and society. Among the importance of social responsibility around the activities and functions of companies and organizations, developed companies have many concerns in the world market, the limitations of natural and environmental resources.

From the side and preservation of the environment and the increasing demand of the stakeholders from the companies to accept social responsibility, it encourages more and more companies to be socially responsible. Using the general model and the research conducted in this field, it can be said that social responsibility has become an important tool for businesses and can be described as the main reason for companies' competitiveness and survival. To ensure success in a competitive market environment, companies must meet the expectations of their many stakeholders by adhering to ethical responsibility. Koim and Jones believe that companies should act ethically and consider the interests of all stakeholders. Therefore, business ethics is a prerequisite for successful business that leads to comprehensive development. The potential benefits that accrue to the organization and the society due to social responsibility, make the idea of social responsibility of companies and organizations expand and also reduce the harmful effects of business and users, society and the natural environment. Corporate social responsibility, by creating a reliable brand, keeps customers away from competitors and thus improves the profitability of the company. In economic responsibility, which mostly refers to generating benefits, providing jobs and creating products that customers need to consume, in the social dimension, human resources form an important part of society, and no company can do without the hearty cooperation of field employees. Increase your activity. Many researches such as Chen et al. [6] have investigated the impact of social responsibility on the value of the company and its operational performance, and the increase in responsibility has resulted in the reduction of agency costs and improvement of the company's efficiency. Therefore, the obtained general model can be considered an explanatory and practical model in the field of social responsibility, because in researches such as Badaghi et al. [4] Critical thinking is also a criterion in them. It has examined different dimensions of social responsibility in different areas of critical thinking. The findings of this research are also similar to the findings of Tahiq Habibi et al. There are also these criteria in their research, the dimensions of social responsibility have correlation and mutual influence.

7.1 Suggestions from the research results

1. It is suggested that managers of listed companies take into account concepts such as a complete understanding of the conditions of the beneficiaries, both financial and non-financial, analysis and evaluation of data, behavior based on analysis, production of goods and services useful for the society, improving the economic dimension of responsibility social adaptability will be based on critical thinking of listed companies.
2. It is suggested that the Tehran Stock Exchange Organization adopt rules and regulations that can measure and determine as much as possible the actual amount of intangible social benefits and costs of companies by developing the social responsibility standard in the future.
3. It is suggested that the Tehran Stock Exchange Organization adopts rules and regulations that can measure and specify the actual amount of social responsibility reporting of companies throughout the many years of their activity as much as possible.

7.2 Suggestions for future research

1. It is suggested that the role of organizational responsibility in creating system thinking in the employees of listed and non-listed companies should be investigated in future researches.
2. It is suggested that in future researches, the role of legal responsibility in establishing correct and sustainable laws should be investigated in order to establish correct rules for companies.
3. It is suggested that managers of listed companies take into account concepts such as the presence of critical thinking in the company, the use of critical managers and employees, the good implementation of affairs and programs in promoting social responsibility, the achievement of the organization's interests in the long term, and problem solving. , creating systemic thinking and using critical experts will improve the organizational dimension of social responsibility based on critical thinking in listed companies.

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