

The cover features a dark blue night sky with a prominent galaxy. A telescope is positioned in the lower center, its lens pointing towards the galaxy. The background is overlaid with several diagonal, semi-transparent bands in shades of teal and dark blue. The title 'REVISTA INCLUSIONES' is centered in a large, bold, white sans-serif font.

REVISTA INCLUSIONES

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**DESIGNING A MODEL FOR THE IMPROVEMENT OF ORGANIZATION'S SOCIAL
RESPONSIBILITY PERFORMANCE BASED ON PRINCIPLES, POLICIES AND PROGRAMS
OF SOCIAL RESPONSIBILITY AT THE MINISTRY OF ECONOMIC AFFAIRS AND FINANCE
AND THE SUBSIDIARY COMPANIES**

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Abstract

The purpose of this research is designing a model for the improvement of Organization's social responsibility performance based on principles, policies and programs of social responsibility at the Ministry of Economic Affairs and Finance and subsidiary companies. The research community consisted of two groups: the first group includes the experts. By experts we mean all the experts that have acquaintance with the corporate social responsibility and their number is unspecified; 30 individuals were selected as experts from among them; and the second group includes all the managers and professionals of upper organizational rank at the Ministry of Economic Affairs and Finance and its subsidiaries in the country which were 7789 people distributed in 31 provinces. The sample size was 400 people that were selected according to Cochran formula. In the second group, the sampling method was random, stratified, and fits the size of the society. The research method was descriptive-survey and to analyze the data statistical methods were carried out at two levels of descriptive and inferential tests, using SPSS20, and Amoos8/8. Considering the mean of the variables in the research, it can be said that these variables are above the satisfactory level. The results indicate that there is a relationship between policies with social responsibility programs, and the principles of social responsibility, and between accountability, transparency, ethical behavior, respect for the stakeholders' interest, respect for international norms of behavior, respect for the law, and respect for human rights with the corporate social responsibility at the Ministry of Economic Affairs and Finance and the subsidiary companies.

Keywords

Corporate Social Responsibility – Policies – Ministry of Economic Affairs and Finance

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Introduction

Organizations social responsibility has been developed as a guideline for business ethics in the recent years. The scope of this concept and movement is evident in the large number of publications, conferences, and organizations active in this field. Since the second half of the twentieth century, many debates have been made in response to the question of what social responsibility means, how it develops through corporations and companies, and how it affects firms' competitiveness. The concept of corporate social responsibility is an ethical entity that affects decision-making and behavior of corporations. The root of social responsibility dates back to 1917. Henry Ford once said that the Ford Motor Company aims to "work for the stakeholders' interest in order to make money and use it as much as possible to create jobs and export cars to countries where people can afford them". From Ford's point of view, Ford is one of the first companies to start social activities and from the perspectives of studies, many scholars believe that the social responsibility of business belongs to Bowen (1953); he has conducted a study on the relationship between companies and society¹; since 1950s, the social reaction of companies, corporate social responsibility, social response of companies, social performance of companies, corporate citizenship, and corporate humanitarian are conceptualized; they are mainly induced from the field of management. The concept of corporate social responsibility has been raised since mid-1950s in the wake of the development of businesses and the emergence of community needs and it became official in 1960s and richer in 1970s.

Problem statement

Nowadays, one of the most influential organizations and ministries in the developing countries is the Ministry of Economic Affairs and Finance². This attitude that the social responsibility is specific to corporations, industrial and manufacturing companies was incompletely posed in management. Studies by Oshima et al.³ showed that the Ministry of Economic Affairs and Finance, as one of the ministries supporting the government in the financial and economic sector, should seek to strengthen and expand its social responsibility and other subsidiary companies since development of the social responsibility at this ministry improves the social commitment of employees, and results in the social sustainability of this ministry and the country's prosperity as well⁴. Barthorpe⁵ also argues that the most important causes and factors that determine the use of corporate social responsibility are: 1. fear of excessive corporate power and lack of accountability to community members; 2. increasing relationship between companies and corporations with the government and decision-making organizations; 3. environmental pollution; 4. excessive attention to social needs or the needs of particular classes of the

¹ Tahereh Shafahi Yamchelou, Identification of the existing status of social responsibility based on the Wallis model (studied by the University of Tehran) and on the basis of the faculty members' viewpoints, and provision of guidelines for its improvement. Master's Thesis. Tehran University. 2016.

² Majid Yazdanparast, Investigating the role of the Ministry of Economic Affairs and Finance in preventing the country from lagging behind sanctions. International Conference on Challenges and management guidelines of the 21st Century. University of Raj Gandhi, India. 2017.

³ J. Oshima; T. Sharkey & K. Kim, "The Policy Maker: On Ethics and Public Policy", Philosophy and Public Issues (New Series), Vol: 4 num 3 (2009): 83-96.

⁴ J. Oshima; T. Sharkey & K. Kim, "The Policy Maker: On Ethics and Public..."

⁵ S. Barthorpe, "Implementing Corporate Social Responsibility in the UK Construction Industry" Property Management, Vol: 28 num 1 (2010): 417- 459.

society; 5. the demand for increasing gender equality and elimination of the racial discrimination; 6. the concern about the impact of corporate activities on the different classes of the society including children⁶. On the other hand, with the growth and development of various industries and businesses, and the complexity of the relationships between the companies in the society, and between the companies and the government and people as well, a situation has arisen in which organizations and companies should be accountable to all their stakeholders including the government and the people⁷. This issue is important debate and it is placed in the "Corporate International Association Policy" statement along with the current challenges facing organizations such as the freedom of action and the independence of organizations; besides, the international organizations with parallel interest such as Union Corporate Social Responsibility established in The United States in 2008 were formed. The first issue that comes to mind in improving the social responsibility of the Ministry of Economic Affairs and Finance is the role of the same ministry in the implementation of social responsibility in line with administrative, social, corporate and relational policies in the society. In this regard, some experts commented on the important role of the same ministry in developing the country, however, no thorough and comprehensive study conducted for the improvement of social responsibility performance at the Ministry of Economic Affairs and Finance, therefore, the present research is important and necessary, considering both theoretical and practical aspects of the issue at hand.

Research methodology

This is a descriptive and correlational research. It is also an applied developmental research which collected data as the methods in the field research. The research community includes two groups: the first is the group of experts.

The group of experts includes all the experts that have acquaintance with the corporate social responsibility and their number is unspecified and the second is the group of all managers and professionals of upper organizational rank at the Ministry of Economic Affairs and Finance and its subsidiaries in the country; they are 7789 people that are distributed in 31 provinces. 30 people were selected from the statistical population of the first group as experts; the inclusion criteria of this group includes people who published articles and were clear-sighted with respect to the field of the present research and who have a postgraduate or Ph.D. degree; they were selected by non-probability sampling method. The sample size was 400 people that were selected according to Cochran formula. In the second group, the sampling method was random, stratified, and fits the size of the society. In the present study, 400 people were selected as the statistical sample using Cochran's formula. In the field research phase, the instrument was a researcher-made questionnaire that was designed according to the Delphi method. At first, 5 factors of (policies of social responsibility) and 7 factors of (principles of social responsibility) were extracted from the literature review and the findings and results of similar studies regarding the problem of the present study.

⁶ S. Barthorpe, "Implementing Corporate Social Responsibility in the UK..."

⁷ Moslem Ali Mohammadlou; Banafsheh Akbari and Elham Mahdavianpour, "Identifying social responsibility in universities (USR) using fuzzy Delphi. Case study: Shiraz University", Iranian Higher Education Vol: 6 num 3 (2014): 162-192.

Validity and Reliability Assessment of Social Responsibility Policies

To evaluate the construct validity of the instrument (questionnaire) and the appropriateness of the psychometric criteria of the questionnaire, which are important presumptions of the structural equations, an exploratory factor analysis and conformity factor analysis were used.

Identifying the Components of Policies and Programs

To answer this question, the factor analysis method was applied to the components through principle component analysis and varimax rotation. Factor analysis is a statistical method whose purpose is to provide a set of variables in terms of a smaller number of hypothetical variables. In other words, in factor analysis, a large number of variables are expressed in terms of a small number of dimensions or structures. This structure is called a factor or agent.

Based on the results of factor analysis, 43 subcomponents (questions) are summarized in 5 factors. These factors include:

- administrative
- corporate
- social
- relational
- common (Corporate & Social)

To verify the validity of the data and to assess the sampling accuracy before factor analysis, Kaiser- Meyer-Olkin (KMO) test is used as represented in (Table 1).

Test	Statistic	Degree of freedom	P-value
Kaiser- Meyer-Olkin	270.9	-	-
Bartlett's test of sphericity tests	108.6834	631	0.00

Table 1
Sampling Accuracy and Validity Test

Validity and Reliability Assessment of Social Responsibility Components: Identifying the Components of the Social Responsibility Factors

To answer this question, the factor analysis method was applied to the components through principle component analysis and varimax rotation. Based on the results of factor analysis, 30 subcomponents (questions) are summarized in 7 factors. These factors include:

- respect for human rights
- respect for international norms
- respect for the law
- respect for the stakeholders' interest
- ethical behavior
- transparency
- accountability

Based on the findings, the KMO value for sampling quality is equal to 0.808, which is an acceptable value (greater than 7.7); besides, considering the significance of Bartlett's test (p -value <0.05), the necessary condition for performing factor analysis is established as shown in (Table 2).

Test	Statistic	Degree of freedom	P-value
Kaiser- Meyer-Olkin	0.808	-	-
Bartlett's test of sphericity tests	73245.961	501	0.000

Table 2
Sampling Accuracy and Validity Test

Identification of the Corporate Social Responsibility Components

To answer this question, the factor analysis method was applied to the components through principle component analysis and varimax rotation. Based on the results of factor analysis, 23 subcomponents (questions) are summarized in 3 factors. These factors include:

- economic
- social
- environmental

Based on the findings, the KMO value for sampling quality is 0.86, which is an acceptable value (greater than 7.7); besides, considering the significant Bartlett's test (p -value <0.05), the necessary condition for performing factor analysis is established as shown in (Table 3).

Test	Statistic	Degree of freedom	P-value
Kaiser- Meyer-Olkin	0.806	-	-
Bartlett's test of sphericity tests	7159.812	914	0.00

Table 3
Sampling Accuracy and Validity Test

Number	Components	Cronbach's alpha
Principles of social responsibility	Administrative policies	0.975
	Corporate policies	0.876
	Social policies	0.934
	Relational policies	0.930
	Common policies	0.852
Policies and programs	Accountability	0.891
	Transparency	0.793
	Ethical behavior	0.912
	Respect for the stakeholders' interest	0.783
	Respect for the law	0.816
	Respect for international norms	0.827
	Respect for human rights	0.902
performance of social responsibility	Economic performance	0.796
	Social performance	0.820
	Environmental performance	0.765

Table 4
Reliability of Corporate Social Responsibility Policies and Principles

Table 4 represents the reliability of the variables assessed and given that Cronbach's alpha for the variables are greater than 0.7, the reliability of the variables is confirmed.

Results

The Test of Binomial Success Probability for Delphi Technique

The Principles of Corporate Social Security at the Ministry of Economic Affairs and Finance and Subsidiary Companies

Considering that the significance level was lower than the error rate of 0.05, seven components of social responsibility based on experts' point of view are in following order: accountability, transparency, ethical behavior, respect for the stakeholders' interests, respect for the law, respect for international norms and respect for human rights.

Policies and Programs of Corporate Social Responsibility at the Ministry of Economic Affairs and Finance and Subsidiary Companies

Considering that the significance level was lower than the error rate of 0.05, seven components are identified as the major administrative policies of corporate social responsibility based on experts' point of view as represented in the table.

- 1.- Leading by example (internal policies of the corporate social responsibility)
- 2.- Allocation of public expenditure to companies responsible for social responsibility
- 3.- Participation in international events
- 4.- Reinforcement of the instruments and international agreements
- 5.- Foreign policy, trade, and development of collaboration policy
- 6.- Development of technical guidelines for the implementation of corporate social responsibility
- 7.- Coordination of corporate social responsibility policies in the offices

Most Important Principles of Corporate Policies

Considering that the significance level was lower than the error rate of 0.05, the most important policies of the corporate social responsibility are identified as follows:

- 1.- Legislation (mandatory)
- 2.- Financial framework and budgeting
- 3.- Promotion of convergence and transparency in corporate social responsibility tools and practices
- 4.- Promotion of corporate social responsibility in companies: create a well-known positive effect
- 5.- Reinforcement of the corporate relationship with the market and the stakeholder
- 6.- Reinforcement of the social action by the company

Most Important Principles of Social Policy

Given that the level of significance was lower than the error rate of 0.05; the most important social policies of corporate social responsibility are identified based on the experts' point of view as follows:

- 1.- Regulations and instructions
- 2.- Positive transfer of the corporate social responsibility in the society
- 3.- Supporting the promotion of civil society social responsibility
- 4.- Training and informing all the social actors about the corporate social responsibility
- 5.- Promotion and facilitation of responsible consumption
- 6.- Promotion and facilitation of all stakeholders' interests toward the corporate social responsibility

Most Important Principles of Relational Policies

Considering that the level of significance was lower than the error rate of 0.05; the most important relational policies of corporate social responsibility are identified based on the experts' point of view as follows:

- 1.- Promotion of socially responsible investing
- 2.- coordinating the measures between the civil society and the business sector
- 3.- Promotion of responsible consumption
- 4.- Promotion of all stakeholders' interests (manufacturers, employees, consumers, investors)
- 5.- Encouragement, creation and surveillance of the evolution and the accountability mechanisms
- 6.- Promotion of convergence and transparency in the corporate social responsibility tools and applications

The Most Important Principles of Common Corporate And Social Policies

Given that the level of significance was lower than the error rate of 0.05; the most important common social and corporate policies of corporate social responsibility are identified based on the experts' point of view as follows:

- 1.- Employment policy and social issues
- 2.- Environmental policy
- 3.- Taxation and education policies
- 4.- Consumer protection
- 5.- Agricultural policy and rural development

The Evaluation of Research Questions with respect to the Structural Equation

Question 1: What are the principles of corporate social responsibility at the Ministry of Economic Affairs and Finance and subsidiary companies?

To study this question, structural equation modeling was used. The model fit indices are represented in (Table 5). In general, according to the indices represented, the model has a good fit. (Figure 1) shows the indices contributing to the principles of the corporate social responsibility at the Ministry of Economic Affairs and Finance and subsidiaries.

Index	Favorable level	Reported value
Root mean square error of approximation (RMSEA)	≤0.08	0.068
Chi-square (CMIN/df)	Less than 3	1.54

Goodness of fit index (GFI)	≥0.90	0.904
Adjusted goodness of fit index (AGFI)	≥0.90	0.922
Comparative fit index (CFI)	≥0.90	0.916
Incremental fit index (IFI)	≥0.90	0.928
Tucker-Lewis Index (TLI)	≥0.90	0.971
Normed fit index (NFI)	≥0.90	0.959

Table 5
Model Fit Indices

Goodness of fit index for the principles of corporate social responsibility is represented in (Table 5).

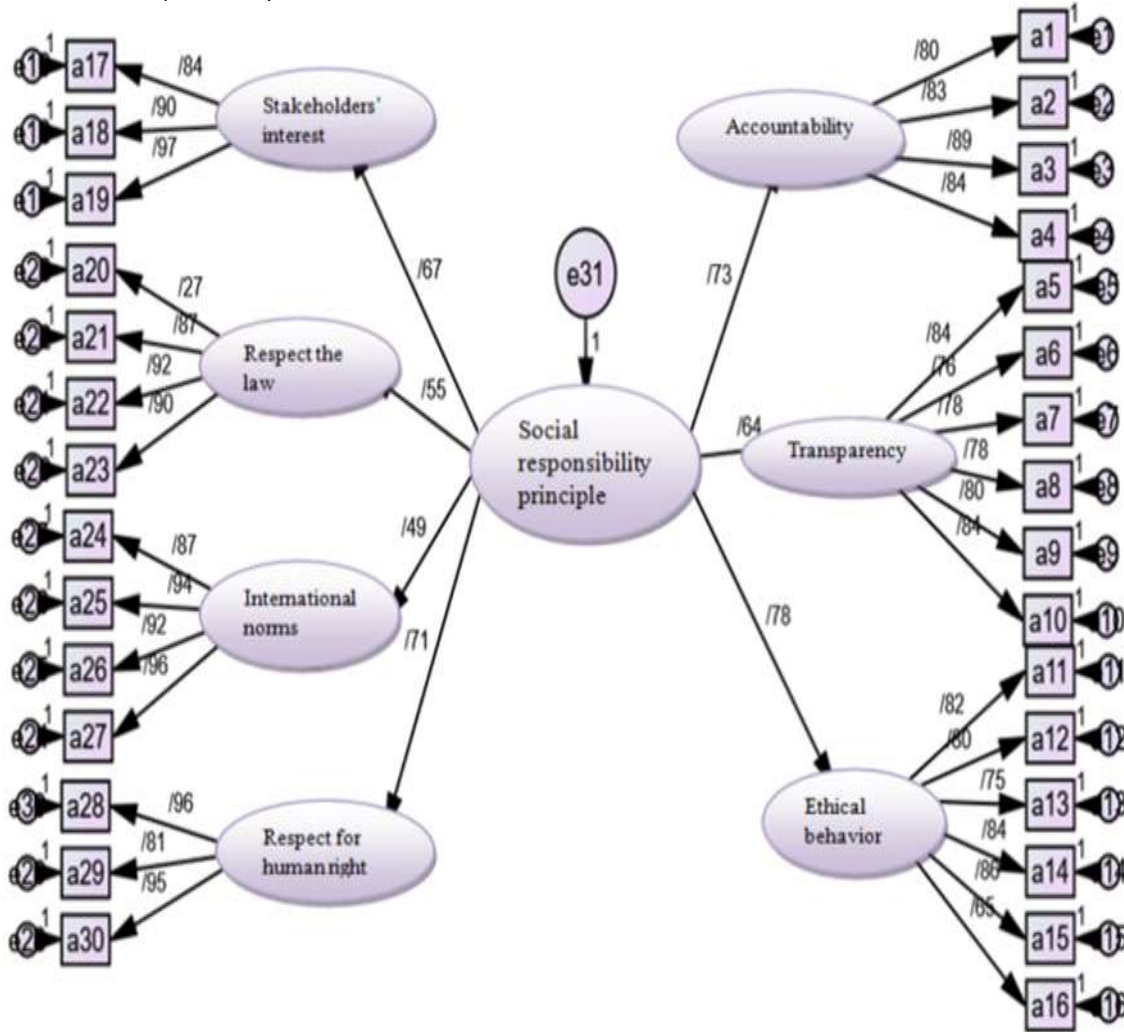


Figure 1
Indices Contributing to Principles of Corporate Social Responsibility at the Ministry of Economic Affairs and Finance and Subsidiary Companies

Question 2: What are the policies and programs of corporate social responsibility at the Ministry of Economic Affairs and Finance and subsidiary companies?

Model fit indices are represented in (Table 6). In general, according to the indices represented, the model has an appropriate fit. (Figure 2) shows the indices for the policies and programs of corporate social responsibility at the Ministry of Economic Affairs and Finance and subsidiaries.

Index	Favorable level	Reported value
Root mean square error of approximation (RMSEA)	≤0.08	0.059
Chi-square (CMIN/df)	Less than 3	1.98
Goodness of fit index (GFI)	≥0.90	0.924
Adjusted goodness of fit index (AGFI)	≥0.90	0.937
Comparative fit index (CFI)	≥0.90	0.921
Incremental fit index (IFI)	≥0.90	0.918
Tucker-Lewis Index (TLI)	≥0.90	0.971
Normed fit index (NFI)	≥0.90	0.951

Table 6
Model Fit Indices

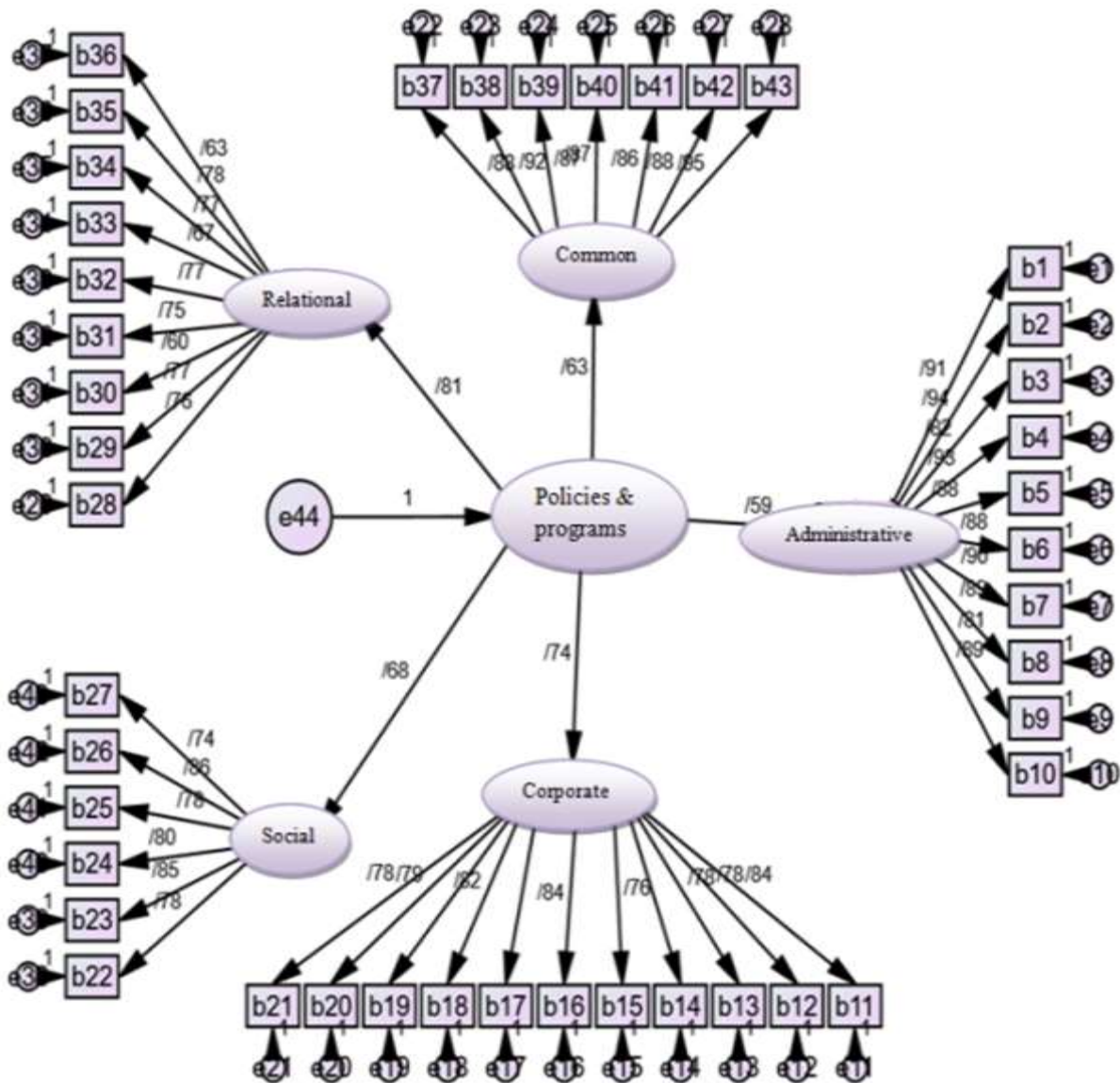


Figure 2

Indices contributing to Policies and Programs of Corporate Social Responsibility at the Ministry of Economic Affairs and Finance and Subsidiary Companies.

Question 3: What is the status of the principles of corporate social responsibility at the Ministry of Economic Affairs and Finance and subsidiary companies?

The mean of the variable of social responsibility principles is (4.2)'; according to "Bazargan"'s scale, it can be concluded that the variable of social responsibility principles is at the high level.

Question 4: What is the status of the programs and policies of corporate social responsibility at the Ministry of Economic Affairs and Finance and subsidiary companies?

In this research, the mean, median, and mode are used, besides, "Bazargan" scoring scale is used for the better interpretation of the mean. The mean of the policy and program variables is (3.89); according to "Bazargan" scale, it can be concluded that the variables of policies and programs are in good levels.

Question 5: What is the status of corporate social responsibility performance at the Ministry of Economic Affairs and Finance and subsidiary companies?

In this research, mean, median, and mode are used. The mean of social responsibility performance variable is (34.3); according to "Bazargan"'s scale, it can be concluded that the variable of social responsibility performance is more than satisfactory.

Question 6: Is there any relationship between social policies and programs with corporate social responsibility performance at the Ministry of Economic Affairs and Finance and subsidiary companies?

According to (Figure 3) and (Table 7), there is a significant relationship between social responsibility policies and policies with social responsibility performance.

Index	Favorable level	Reported value
Root mean square error of approximation (RMSEA)	≤0.08	0.046
Chi-square (CMIN/df)	Less than 3	1.75
Goodness of fit index (GFI)	≥0.90	0.990
Adjusted goodness of fit index (AGFI)	≥0.90	0.950
Comparative fit index (CFI)	≥0.90	0.994
Incremental fit index (IFI)	≥0.90	0.994
Tucker-Lewis Index (TLI)	≥0.90	0.983
Normed fit index (NFI)	≥0.90	0.987

Table 7
Model fit indices

Table 7 illustrates the fit indices of social policies and programs.

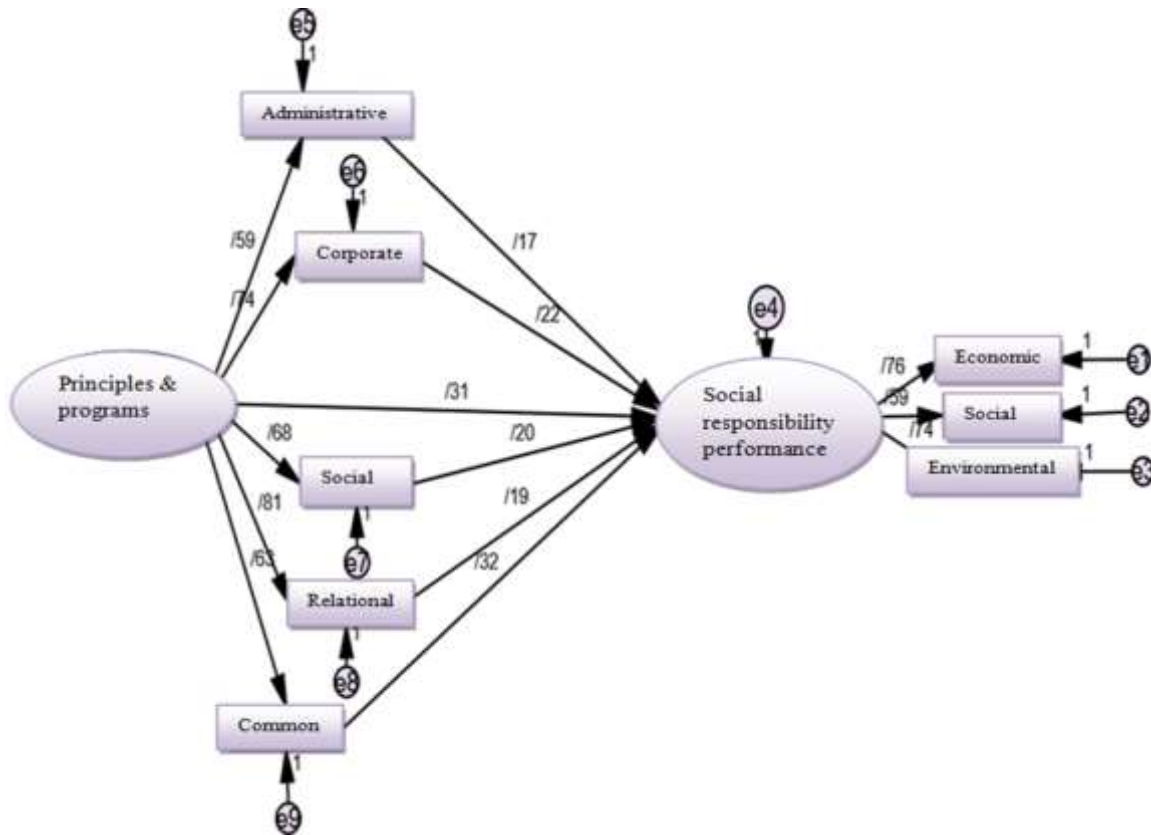


Figure 3

The relationship between policies and programs of social responsibility with corporate social responsibility performance at the Ministry of Economic Affairs and Finance and Subsidiary Companies

Question 6-1: Is there any relationship between the administrative policies and the social responsibility performance?

According to (Figure 3) and the p-value of ($0 < 0.05$), it can be concluded that there is a relationship between administrative policies and social responsibility performance.

Question 6-2: Is there any relationship between the social policy and the social responsibility performance?

According to (Figure 3) and the p-value of ($0 < 0.05$), it can be concluded that there is a relationship between social policy and social responsibility performance.

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Question 6-3: Is there any relationship between the relational policies and the social responsibility performance?

According to (Figure 3) and the p-value of ($0 < 0.05$), it can be concluded that there is a relationship between relational policies and social responsibility performance.

Question 6-4: Is there any relationship between the common corporate and administrative policies with the social responsibility performance?

According to (Figure 3) and the p-value of ($0 < 0.05$), it can be concluded that there is a relationship between the common corporate and administrative policies with the social responsibility performance.

Question 7: Is there any relationship between the principles of social responsibility and the performance of corporate social responsibility at the Ministry of Economic Affairs and Finance and subsidiary companies?

To study this hypothesis, structural equations modeling is used. Model fit indices are presented in (Table 8). In general, according to the indices presented, the model has a good fit. The results show a significant positive effect between the principles of social responsibility and the performance of social responsibility.

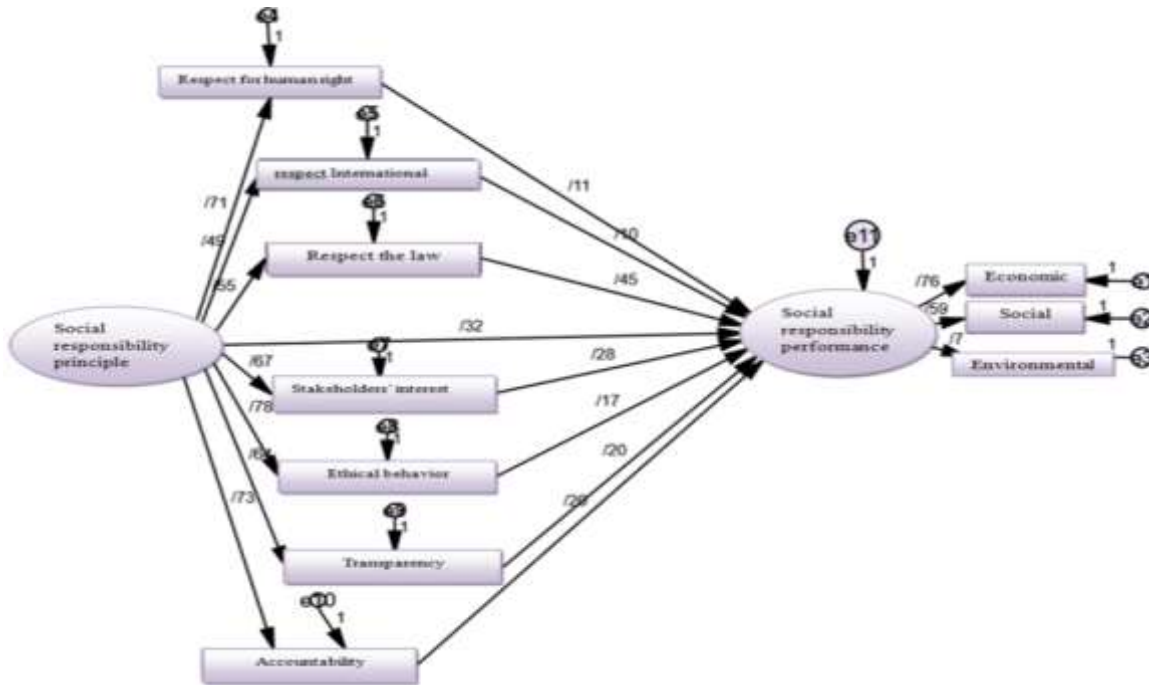


Figure 4

The Relationship between the Principles of Social Responsibility and the performance of Corporate Social Responsibility at the Ministry of Economic Affairs and Finance and Subsidiary Companies

Table 8 represents fit indices for the principles of social responsibility.

Index	Favorable level	Reported value
Root mean square error of approximation (RMSEA)	≤0.08	0.061
Chi-square (CMIN/df)	Less than 3	2.231
Goodness of fit index (GFI)	≥0.90	0.924
Adjusted goodness of fit index (AGFI)	≥0.90	0.984
Comparative fit index (CFI)	≥0.90	0.932
Incremental fit index (IFI)	≥0.90	0.987
Tucker-Lewis Index (TLI)	≥0.90	0.979
Normed fit index (NFI)	≥0.90	0.951

Table 8
Model fit indices

According to (Figure 4) and the p-value of ($0 < 0.05$), it can be concluded that there is a relationship between the principles of social responsibility and the corporate social responsibility performance at the Ministry of Economic Affairs and Finance and subsidiary companies.

Question 7-1: Is there any relationship between accountability and the performance of social responsibility?

According to (Figure 4) and the p-value of ($0 < 0.05$), it can be concluded that there is a correlation between accountability and social responsibility performance.

Question 7-2: Is there any relationship between the transparency and the social responsibility performance?

According to (Figure 4) and the p-value of ($0 < 0.05$), it can be concluded that there is a relationship between the transparency and the social responsibility performance.

Question 7-3: Is there any relationship between the ethical behavior and the social responsibility performance?

According to (Figure 4) and the p-value of ($0 < 0.05$), it can be concluded that there is a relationship between the ethical behavior and the social responsibility performance.

Question 7-4: Is there any relationship between the respect and action for stakeholders' interest with the social responsibility performance?

According to (Figure 4) and the p-value of ($0 < 0.05$), it can be concluded that there is a relationship between respect and action for stakeholders' interest and the social responsibility performance.

Question 7-5: Is there any relationship between the respect for international norms and the corporate social responsibility performance?

According to (Figure 4) and the p-value of ($0 < 0.05$), it can be concluded that there is a relationship between the respect for international norms and the corporate social responsibility performance.

Question 7-6: Is there any relationship between the respect for the law and the social responsibility performance?

According to (Figure 4) and the p-value of ($0 < 0.05$), it can be concluded that there is a relationship between the respect for the law and the social responsibility performance.

Question 7-7: Is there any relationship between the respect for human rights and the social responsibility performance?

According to (Figure 4) and the p-value of ($0 < 0.05$), it can be concluded that there is a relationship between the respect for human rights and the social responsibility performance.

Question 8: What are the characteristics of the model for improvement of the corporate social responsibility performance based on the principles, policies and programs of the corporate social responsibility at the Ministry of Economic Affairs and Finance and subsidiary companies?

Figure 5: The model for improvement of the corporate social responsibility performance based on the principles, policies and programs of the corporate social responsibility at the Ministry of Economic Affairs and Finance and Subsidiary Companies.

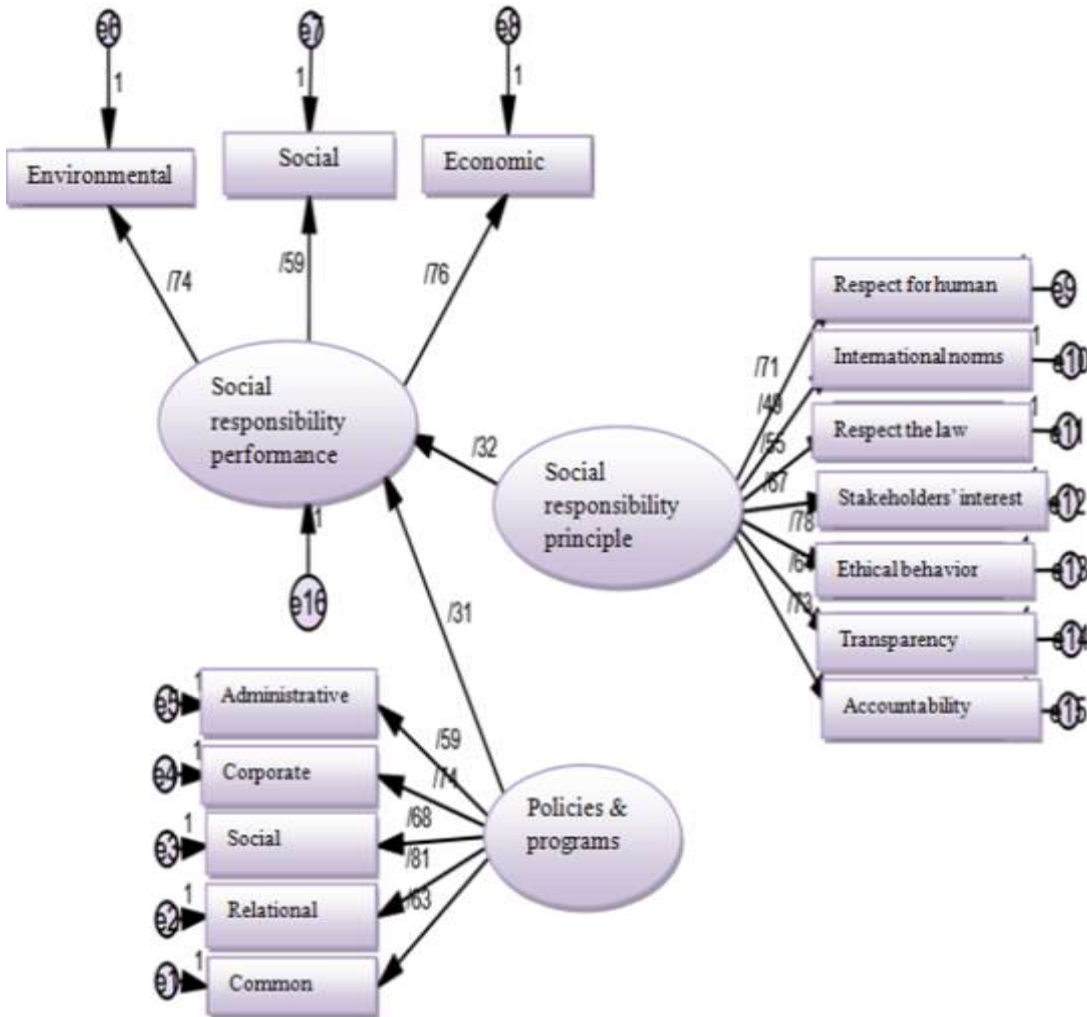


Figure 5

The model for improvement of the corporate social responsibility performance based on the principles, policies and programs of the corporate social responsibility at the Ministry of Economic Affairs and Finance and Subsidiary Companies.

To study this hypothesis, structural equation modeling is used. Model fit indices are presented in (Table 9). In general, according to the indices presented, the model has a good fit. The results show that the characteristics of the model for improvement of the corporate social responsibility are based on the principles, policies and programs of the corporate social responsibility at the Ministry of Economic Affairs and Finance and subsidiary companies.

Index	Favorable level	Reported value
Root mean square error of approximation (RMSEA)	≤ 0.08	150.0
Chi-square (CMIN/df)	Less than 3	2.02
Goodness of fit index (GFI)	≥ 0.90	20.9
Adjusted goodness of fit index (AGFI)	≥ 0.90	0.912
Comparative fit index (CFI)	≥ 0.90	0.984
Incremental fit index (IFI)	≥ 0.90	0.976
Tucker-Lewis Index (TLI)	≥ 0.90	0.988
Normed fit index (NFI)	≥ 0.90	0.920

Table 9
Model fit indices

Question 9: How valid is the model for improvement of corporate social responsibility based on the principles, policies, and programs of the corporate social responsibility at the Ministry of Economic Affairs and Finance and subsidiary companies?

In order to assess the validity of the model, a questionnaire was designed and distributed among 30 professors and experts of this field. The information obtained from these people regarding the model's appropriateness is as follows:

	Completely inappropriate	Inappropriate	Appropriate	Average	Completely appropriate	Mean	SD	Result
Relative frequency Of viewpoints	0.0	0.10	0.0	0.45	0.45	4.2	0.97	Positive

Table 10
The relative frequency of the experts' point of view

The score calculated for validity assessment of the model is obtained from mean. Since in Table 10, the model obtained an average score above 4, so the result of the validity assessment is positive and is confirmed.

Conclusion

Social responsibility is one of the most important elements regarding the existential philosophy of an organization; so that caring about observing it by organizations is not only associated with the possible improvement of organizational commitment but also increases the consent of the stakeholders outside the organization to legitimize the organization. In response to the importance of the corporate social responsibility, several scholars have examined the relationship between the corporate social responsibility and various variables. Previous studies show that the corporate social responsibility has a direct and indirect impact on consumers' responses and opinions toward the products, companies, and organizations⁸.

Given the first question of the research that what are the principles of the corporate social responsibility at the Ministry of Economic Affairs and Finance and its subsidiary

⁸ Mahmud Yazdanfam, "International norms and regulations: Genesis, evolution and impact", Strategic Studies Quarterly. Vol: 11 num 42 (2008): 757-778.

companies, they are classified according to the experts' opinions in 7 general categories of accountability, transparency, ethical behavior, respect for the stakeholders' interest, respect for the law, respect for International norms, and respect for human rights.

The results showed that there is a relationship between the social responsibility policies and programs with the corporate social responsibility performance at the Ministry of Economic Affairs and Finance and subsidiary companies. There is also a relationship between administrative policies and social responsibility performance. In this regard, we can mention some examples of corporate social responsibility policies such as increasing the legitimacy of the organization and its measures, moral commitment to the stakeholders and understanding its importance, increasing the revenue, profitability and improving the competitive advantage, reducing the costs of control, improving relationships, enhancing the atmosphere of mutual understanding and reducing conflicts, and increasing commitment and accountability among employees, which has a positive impact on the performance and success of organizations and improves the productivity of organizations.

Moreover, the results showed that there is a relationship between the social policy and the social responsibility performance. It can be argued that the existence of social policies in organizations can improve the corporate social responsibility and promote organizational sustainability. The results confirmed the relationship between relational policies and social responsibility performance. Results were significant between the corporate policies and social responsibility performance. Likewise, there was a relationship between the principles of social responsibility and the corporate social responsibility performance at the Ministry of Economic Affairs and Finance and subsidiary companies, which reinforces and improves the corporate performance in implementation of the social responsibility through changes in organizational structure and technology, accountability, transparency, and ethical behaviors towards the community and the people. Furthermore, the results showed that there was a relationship between accountability, transparency, ethical behavior, and respect for the stakeholders' interest, respect for international norms, respect for the law, and respect for human rights with the social responsibility performance. Given the results of the present research, the fit indices regarding the corporate social responsibility principles at the Ministry of Economic Affairs and Finance and subsidiary companies are appropriate. Accordingly, it is recommended that the managers of the same ministry be accountable to the organization and employees as well as the community members; have a thorough examination of the important organizational decisions; have transparent organizational activities; provide easily accessible organizational information for stakeholders; adjust the bases of the corporate ethical behaviors according to the honesty, justice, and truth; plan according to the effects of corporate activities and decisions; be consent with all administrative laws and regulations; and attempt to propagate these laws; so that the corporate members could be aware of their obligations toward the workplace, the work, and the organization; respect the right of the stakeholders and shareholders of the organization and to treat them with equal rights and justice; behave decently with their human resources and respect their rights; maintain their relationship with other organizations; and respect the norms and the law in the international community.

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