USING FINANCIAL ANALYSIS INDICATORS TO SUPPORT SOCIAL RESPONSIBILITY ACCOUNTING: A SUGGESTED MODEL

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ABSTRACT

The study aims to try to develop a vision based on the need to use the leading financial analysis indicators and employ them in a manner that is consistent with the nature and specificity of disclosure for social responsibility accounting. In addition to using financial analysis indicators in economic performance, the study sought to contribute to the ability to rely on indicators of financial analysis in support of social performance. Because the indicators of financial analysis depend on the financial statements to draw their results, three models have been developed for the primary financial statements unified with social activity, and in a manner that contributes to adapting the indicators of financial analysis to be used in social performance. The study concluded that it is possible to adopt a set of financial analysis indicators used in support of social responsibility accounting. At the same time, there is another set of financial analysis indicator that are difficult to apply and use as a result of the nature and specificity of social activity. The study relied on the deductive method of analysing opinions and ideas related to accounting for social responsibility and the extent of their acceptance of indicators of financial analysis, by following the theoretical method and what the literature Review to build the intellectual framework based on the opinions and ideas that govern this framework.

Keywords: Financial Analysis Indicators, Social Responsibility Accounting.

INTRODUCTION

The idea of the study stems from the need to provide information about the contributions of the Organization and its role in serving its employees, society and the environment, as our era witnesses drawing a new strategy that adopts the concepts of social responsibility voluntarily and is not binding, whether at the international or local level, as its application depends on the selection of the Organization itself. By translating the extent of the Organisation's contribution to achieving social performance, the fact that this performance is no less critical than the recognised economic performance. In order to draw the attention of companies to the importance of social responsibility accounting and its role in developing and improving the Organisation's image in front of its employees on the one hand, and to win the friendliness and respect of companies and the society in which it operates on the other hand. The Organisation's data and activities are best translated using financial analysis indicators as these indicators contribute to supporting social responsibility accounting by diagnosing the financial position of the Organization, revealing the strengths and weaknesses and contributing to drawing plans for it, as the study discussed the concept of critical financial indicators and their suitability with the nature of social responsibility accountability. Noting that the study assumes the ability to measure the values of social performance, and there is no problem in measuring, identifying and classifying the values of social activity. Also, its values were represented by developing unified and included financial statements models for economic and social performance together, because the financial analysis indicators derive their information from the outputs of the financial accounting

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system and are a translation of economic activities. At the same time, they represent inputs to the financial analysis system. Therefore, it was necessary to Existence and adoption of financial lists that translate social activities to reflect the results of measuring social impacts through applying social responsibility accounting and preparing reports to disclose their social performance. Accordingly, the study was divided into five main axes: the first axis came - with the research methodology, and the second axis - accountability for social responsibility, while the third axis - the disclosure of social responsibility accounting, while the fourth axis concluded reviewing the indicators of financial analysis and their compatibility with social responsibility accounting, and finally the fifth axis - conclusion.

RESEARCH METHODOLOGY

The Problem of the Study

The research problem revolves around the need to have indicators for financial analysis that analyse the results of the social activity of the organization's behaviour alongside the economic activity, and this depends on the availability of financial lists that translate this activity.

1. Are there indicators for financial analysis related to social activities?
2. Can financial analysis indicators be applied to the consolidated financial statements with social responsibility?
3. The extent to which social responsibility can be held accountable. Understand (accept) the indicators of financial analysis?
4. Can financial analysis indicators be harnessed to support social responsibility accountability?

Objectives of the Study

The research seeks to achieve a set of objectives, which are represented in the following:

1. Review social responsibility accounting in terms of concept, characteristics, principles, dimensions, areas, components, indicators, and goals.
2. Explain the methods of accounting disclosure for social activities and provide models on the possibility of disclosing social data by representing it in the three primary financial statements.
3. Examine the indicators of financial analysis and make a deductive analysis of the indicators that correspond to the nature of social responsibility accounting.

The Research Hypothesis

The study is based on the hypothesis that
The possibility of using financial analysis indicators to support social responsibility accounting.

LITERATURE REVIEW

The study of Urdaini, (2006) seeks towards a contemporary accounting disclosure that meets the needs of users of financial statements, whether they are internal or external groups. The importance of the study comes from the need to know the nature of the social contributions of the organization and the benefits they provide and the social and environmental damage they cause to individuals and society. For the purpose of showing accounting disclosure methods in the financial statements of the various beneficiary parties. The problem of the study lies in developing financial statements in developing countries, including Iraq, as they are limited to providing information about social responsibility within

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the financial statements. The researcher has provided an accounting model that can help solve such a problem. Finally, the study concluded a set of results, the most important of which is the difficulty facing disclosure of social responsibility accounting, which is the lack of a unified method for presenting social information, because the outputs of social activities, whether financial or quantitative, affect the expenses, obligations, assets of the organization and its administrative decisions that are a matter of disclosure At the heart of accounting work.

The study Lulu, (2009) aimed to identify the concept of social responsibility accounting and to determine the extent of awareness and interest of the public shareholding companies listed on the Palestine Stock Exchange in the components of the areas of social responsibility accounting. The study relied on a questionnaire distributed to (37) public shareholding companies listed in the Palestine Securities Market, in addition to surveying the annual financial statements of the same companies to find out the extent of disclosure of social performance. The most important findings of the study are the awareness of the concept of social responsibility in its broad sense by the corporate management of the public share listed in the Palestine Stock Exchange. However, they do not regard the areas of social responsibility with the same concern. Consumers are a priority, then human resources are followed by the environment and others. As for the most prominent recommendations, it is necessary for companies to apply accountability for social responsibility in all its aspects, and to use it as a social information system that serves all related parties, starting with the company itself and ending with the investor and the citizen.

The study Hashemi & Akkar (2010) seeks to evaluate the strategic performance in Wasit State Company for Textile Industries, using financial and operational information and indicators, represented by the use of analysis in financial ratios (liquidity ratios, profitability ratios and activity ratios) as well as applying the most critical operational indicators represented in the light of a time series that spanned (2002-2007). To reach results that were the most critical: Z production lines in both directions and training workers and the use of advanced equipment and machinery.

The study Onaiza & Ali, (2013) aimed to shed light on the concept and importance of accounting for social responsibility and addressing the deficiencies in the outputs of the accounting system represented in the financial statements by including information on the social responsibilities of organisations and a statement of the impact of disclosure in the users of the financial statements. Social costs can be determined, measured and separated from the costs related to economic activity. He shouted what they did Amnzmat of their social responsibilities and disclosure of social responsibility affects the behaviour of the users of financial statements, and the study found that the Iraqi organisations are not brought out what has Bayevah social responsibilities in its financial statements and the possibility of identifying and costs Social, and therefore, the current financial statements can include information about social responsibility and have concluded that users of financial statements are interested in disclosing social responsibility and that this disclosure affects their decisions, and the relative importance of the relevant financial lists has been reached for.

The study Abraham, (2015) answered the main question, what is the effect of social responsibility and job satisfaction on the performance of Syrian joint-stock companies? Moreover, its results can help clarify practices and improve companies 'ability to face current and future challenges. The researcher used the descriptive approach and the relational method. A questionnaire was designed to collect data on social responsibility and performance distributed to (103) managers working in companies listed on the Damascus Stock Exchange, as designed A second questionnaire was distributed to (211) employees working in the same companies to measure the level of satisfaction with the workers. The statistical program (SPSS) was used, and the study concluded that the studied companies

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practised social responsibility to a moderate degree. The study recommended the corporate departments to pay more attention to supporting the community, infrastructure, charitable institutions, health, education, and contributing to solving problems and mitigating society during crises.

This study Al-Zamil, (2015) aims to determine the level of disclosure of elements of social responsibility in the 2013 annual reports of 27 Saudi industrial companies (cement and petrochemicals). As well as studying the relationship between the level of disclosure of elements of social responsibility and the characteristics of companies and mechanisms of governance to achieve the goals, a social responsibility index was built to measure the level of disclosure of the elements of social responsibility in the annual financial statements of the companies studied. Moreover, in order to test the hypothesis of the st, the Pearson correlation coefficient and the ANOVA method were used. The study also revealed a diversified and low level of disclosure of the elements of social responsibility among the Saudi industrial joint-stock companies studied and found a positive relationship between the level of disclosure of the elements of social responsibility, total assets and total sales. However, inverse relationships were found between the level of disclosure of social responsibility elements, the number of independent board members, and the level of disclosure of social responsibility elements and the number of board committees. The study did not find any correlation between the level of disclosure for the elements of social responsibility and the following: the number of members of the board of directors, the number of board meetings, and the age of the company. Also, there were no statistically significant differences in the level of disclosure of elements of social responsibility attributable to the geographical location of the company.
All of the above studies indicate that researchers have addressed a specific part of the current study topics, and there is no previous research that addresses what this study has touched upon, as the study was unique by linking the topic of financial analysis indicators with social responsibility accounting. The researcher did not find during the study period a study Similar to the above.

Accountability for Social Responsibility

The reality of knowledge represents accounting and reporting on the measurement of social impacts (social expenditures and revenues) generated by business unit activities. Each business unit operates within a community and interacts with its members. Business units must be aware of the obligations, responsibilities and knowledge of their limits in protecting the interests of shareholders in addition to other obligations and responsibilities towards other social groups such as creditors, employees, customers and vendors in the community and the environment in which they live (Ghulami et al., 2012: 10112). Also social responsibility of accounting: the system of economic measurement presenting assets and capital values resulting from their management in an enterprise, applying an ethical approach and targeted at the needs of enterprise management and also its internal and external settlements in terms of economic, social and environmental responsibility. Including the estimation of costs and benefits resulting from material resources, long-term time discrepancies between the social costs covered and the social benefits obtained or the development of tools to measure the efficiency of socially responsible operations (Melania, 2015: 51). A definition of social responsibility has also been formulated: as decisions and legislations that define the benefits and obligations of business organisations of different types within a single community by showing the extent of their ability to interact and carry out social responsibilities as well as economic responsibilities. Accordingly, we can define the concept of social accountability as follows: a way to measure and communicate information arising from the establishment of the department with social responsibilities in the various beneficiary societies within the

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community, in a way that enables the evaluation of the social performance of the organization. (Muhammad and Abdul Rahim, 2012: 12)

Accounting Disclosure Methods for Social Information

Most scientific studies and attempts to apply social responsibility accounting to follow one of two methods :(Mougtaba & Mohammed, 2016:108).

1. **Integration method**: It means merging social information with accounting information within its general-purpose financial statements. Proponents of this trend believe that social responsibility and economic responsibility can be considered as overlapping and merging goals, this requires the preparation of comprehensive reports in which the social, financial and economic aspects are integrated, In light of this method, all of the social, financial and economic data and information are combined into one report, provided that you are within the framework of the conventional financial statements. Thus, social data is part of the economic data, although this method does not prevent the existence of some separate reports that contain some social information in the form of descriptive or quantitative.
2. **Separation method**: It means displaying social information in separate lists while keeping financial accounting lists in their traditional form and content, It has three reports: detailed reports, reports that disclose the costs of social activities only, reports that disclose both the costs and benefits of social activities.

The form of Disclosure of Social Information in the three Financial Statements

The choice of the method is up to decision-makers in the organization itself about the type, style, and method of displaying social information, and there are several things at which the choice of the appropriate method depends:

1. The size of the company: Whenever the organization is large, it tends towards preparing separate (separate) reports, and maybe consolidated later.
2. The nature of the organisation's work: Depends on the type of activity and sector in which the organization is practising, as service organisations occupy more interest in social information since it is at the core of its work primarily.
3. Availability of accounting cadres: Whenever there is an effective and efficient accounting cadre to carry out the process of preparing the financial statements, this permits the preparation of these separate statements.
4. Regulations, laws and instructions: Depends on the work environment and the rules governing the country regarding laws and instructions regarding obligating or not obligating the preparation of financial statements integrated with activities and social information, whether in the manner of integration or in a separate manner.

Income Statement is Integrated with Social Activities

The income statement is a report of the organisation's business results during the fiscal year, summarising the burdens and revenues accruing to the organization during the period, and the difference between them represents the net result and is either profit or loss (revenue - expenses) (Fouad, 2015: 20). When adding the social benefits that the organization has achieved to society and excluding from the product the costs (value of the damages) that the organization caused to the community as a result of its activities, these damages are known as external negative effects or social costs. Therefore, the income statement integrated with social activities, and it is shown in the Table 1, as follows:

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Table 1 **INCOME STATEMENT INTEGRATED WITH SOCIAL ACTIVITIES**		
Statement	partial	Total
Net value resulting from economic activity (+ / -)		×××
The desired social activity outputs are added to:		
Social performance of the staff of the organization Social performance of environmental protection Community social performance Social performance of production development	××× ××× ××× ×××	
Total output of desired social activities		×××
Unwanted and unpaid social costs are subtracted from:		
Social performance of the staff of the organization Social performance of environmental protection Community social performance Social performance of production development	××× ××× ××× ×××	
Total unwanted social costs		×××
Net value resulting from economic and social activity (+ / -)		×××

Table 1 prepared by the researcher based on (Lulu, 2009:74)

The Statement of Financial Statement Integrated with Social Activities

The historical summary of each of the future economic assets (and we add social ones) that you will obtain or the rights that the economic unit possesses, as a result of some current or past operations, and the liabilities or liabilities resulting from past and present operations, which require future settlement of Using assets or providing services (Zouina, 2014: 67). Providing information about the resources available for use in the field of social performance of workers and the protection of the environment and society and the development of production and the corresponding rights for others, is useful in identifying the elements of wealth that generate environmental and social contributions in the future. The corresponding funds allocated the organization to acquire it, therefore, the statement of financially integrated with social activities, as shown in Table 2, as follows:

Table 2 **THE STATEMENT OF FINANCIAL INTEGRATED WITH SOCIAL ACTIVITIES**			
Statement	partial	partial	Total
Net asset value from economic activities			×××
Assets are added for social activities			
Social performance of the staff of the organization Social performance of environmental protection Community social performance Social performance of production development	××× ××× ××× ×××		
Total assets for social activities		×××	
Costs are subtracted from the financing of assets for social activities			
Social performance of the staff of the organization Social performance of environmental protection Community social performance Social performance of production development	××× ××× ××× ×××		
Total costs in exchange for asset financing for social activities		×××	
Net asset value from social activities			×××
Total net asset value from economic and social activities			×××

Prepared by the researcher

The cash flow statement is integrated with social activities: As it is known that the statement of cash flows is considered as a link between the income and financial statements,

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and the primary purpose of them is to determine the internal and external cash flows during a specific period, the money and money are shown at the time. (Ammar, 2011: 25)

Therefore, when adding social activities to the cash flow statement, it will be determined through which cash flows flow from social activities and cash flows outside social activities, and cash flows can also be classified according to areas and indicators of social performance that were previously presented to cash flows inside and outside The cash flow statement can be illustrated after the introduction of social activities in it, as shown in Table 3, as follows:

Table 3
A STATEMENT OF CASH FLOWS INTEGRATED WITH SOCIAL ACTIVITIES

Statement	partial	Total
1- Cash flows from operating activities		
Cash inflows	×××	
Cash outflows	(×××)	
Net cash flows from operating activities		×××
2- Cash flows from investing activities		
Cash inflows	×××	
Cash outflows	(×××)	
Net cash flows from investing activities		×××
3- Cash flows from financing activities		
Cash inflows	×××	
Cash outflows	(×××)	
Net cash flows from financing activities		×××
Net increase or decrease in cash flows from the activities of the economic unit		××××
4- Cash flow from social activities		
Cash inflows	×××	
Cash outflows	(×××)	
Net cash flows from social activities		×××
+ Cash balance at the beginning of the period		×××
Cash balance at the end of the period		×××

Prepared by the researcher based on (Amal, 2013: 339)

RESULTS

Historical Standards

The possibility of harmonising these standards with any events or projects, as they are self-evaluation, and accordingly, they can be adopted in accounting for social responsibility because of the following characteristics:

1. It specialises in one project.
2. The percentages are calculated over a specific previous period of the life of the project.
3. It is derived from the reality of the activities of the project itself.
4. An embodiment of an image of past performance during a specific period, and accordingly it helps in studying and evaluating the trend of current ratios with their counterparts from previous periods and the extent of their performance or development.

Absolute Standards

These standards tend to reduce the dependence on them as indicators for comparison in accounting for social responsibility, due to the following criteria:

1. Assume that there are common characteristics between multiple projects and different sectors like their work.

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2. An absolute (constant) value or an absolute (constant) rate is determined for these percentages against which realistic fluctuations are measured.

Achieving these attributes is not easy. The projects of one sector may differ among themselves in terms of its activity, type and size. What is the status of projects in other sectors, and there is a consensus by analysts that it is not necessary to apply these standards within all projects?

Sectoral Standards

They are derived from the reality of projects belonging to the same activity sector for a specific period, and it is challenging to define them precisely as a result of extraordinary diversity and variation in projects operating in their scope in general, and social responsibility accountability in particular, due to the enjoyment of a feature represented by the presence of A typical quality through which this quality becomes a criterion based on comparison, where the average for each proportion of the group of these projects is taken so that this average is a standard against which the financial ratios of these projects are compared.

Planned Standards (Targeted Standards or Descriptive Standards)

The project management designs the standard because it is built based on the previously estimated budgets for its operational, investment and financing activities. Therefore, there is no harm in adopting social responsibility accounting as it is designed based on technical expertise and previous experience of management and is a reflection indicator For performance, evaluation and determination of deviations, however, it is not considered the optimal standard for comparison and evaluation of performance as it does not take into account the reality of general performance in similar organisations or projects.

Utilise Financial Analysis Indicators

Financial analysis indicators are one of the most popular tools and methods of financial analysis among the financial analysts, because of the large number of these indicators they provide, through which the analysis program can be implemented for any organization, because of its ease of use on the one hand and the ability to rely on it to evaluate the performance of various activities on the one hand Other.

The indicators of financial analysis using financial ratios are intended to create a monetary calculation relationship between two variables, one is the numerator, and the other is a denominator, each representing a paragraph or a set of final accounts. Relatively together to obtain results with specific content, it is useful in the performance evaluation process. We will discuss in our study this is not the origin or the numerator and denominator for each ratio, but rather the essence and content of this indicator and its suitability with the nature of the social responsibility accounting activity. Accordingly, the indicators of financial analysis are classified into several major groups, as we will assume the ability to measure the values of social performance, and there is no problem in determining the values of social activity, as follows:

Liquidity Index

Liquidity is the ability of an organization to meet its current liabilities on due dates of liquidity, i.e. the ability to convert traded assets into money, and liquidity has two dimensions: (Walid, 2016:52-53).

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1. The first is the time required to convert an asset into money.
2. The second dimension is the possibility of achieving the actual value from converting the asset into cash.

The following points must be taken into consideration when calculating them, as follows:

1. Approving of converting the current assets into cash during the fiscal year.
2. Use of net current assets after subtracting (excluding) current liabilities.
3. Represents current liabilities that are due during the financial year.

The nature of social responsibility accounting is not intended to make a profit or provide liquidity to the organization, but rather to achieve satisfaction and acceptance in social performance at the level of workers and the development of production, society and the environment, so we see the use of this indicator may not have much impact but rather on a limited scale, While there are more interest and influence in the practice of this indicator in the commercial and industrial sectors, for example.

Activity Index

It is a good indicator to determine and measure the efficiency of the organisation's management in terms of appropriately allocating its financial resources to different types of assets, as well as measuring their efficiency in using their assets to produce the most significant possible number of goods and services to achieve the largest possible size from sales and thus increase their profits. All activity indicators are based on a comparison between net sales and all investments in different types of assets, assuming there is a logical balance between sales and different types of assets, from commodities, debtors, and fixed assets. (Abu Odeh, 2017: 45)

It is possible to use this indicator in accounting for social responsibility, as it is possible to use any of the four social performance indicators as a measure of the efficiency of the company's management is using its total social performance in increasing its revenues and achieving rewarding profits, calculated through the following equation. The total social performance indicators can be approved, or It is divided into individual social performance indicators separately as follows:

1. A turnover ratio of the organisation's social performance index = revenue / social performance of the organisation's employees.
2. Turnover index of social performance for environmental protection = revenue / social performance for environmental protection
3. Community Social Performance Index Average = Revenue / Community Social Performance
4. Community Social Performance Index Average = Revenue/Community Social Performance
5. Total social performance index turnover = revenue/total social performance

Profitability Indicators

Affect the profitability of the organization directly or indirectly, which is derived from the income statement or other lists.

The financial analyst endeavours to obtain the sector index or the similar organisation's index to compare it with this indicator to judge the efficiency of the administration in exploiting the resources available to it. And its market share decreases and thus more reduction of profits and a decrease in earnings per share, which affects the value of those shares in the stock market.

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And the opposite is true in the event of an increase in the index that will lead to a rise, which leads to the high efficiency of the administration and access to financing opportunities for its ongoing activity and the ability to face its obligations and high future profits, thus achieving a satisfactory return for shareholders and this is reflected in the high value of shares in the market, which leads to encouraging shareholders to invest their money In this organization, which leads to a good future status for it (Al-Zoubi, 2011: 154-156). Therefore, the profitability index is directly related to the overall project activity, as it plays a positive or negative role in increasing or decreasing profitability, so what applies to the activity index to support accountability applies to the profitability index.

Indebtedness Index (Financial Leverage)

It is considered one of the most critical monitoring tools, as it contributes to assessing the company's financing structure at a specific date and determining the degree of dependence on internal or external funding sources. In general, it can be said, the less the company relies on loans to finance its assets, the less this company is exposed to risks, because the service of obtaining loans and the resulting benefits leads to the loss of corporate resources from the cash needed to run its projects. Therefore, it is preferable to invest in companies with low debt, as this is an indication of the excellent position that the company enjoys in terms of cash liquidity. The investor also bears the responsibility of comparing the company's long-term debt, in light of the rate of debt incurred by similar companies operating in the same sector, and avoid investing in companies whose debt is much higher than the rate of debt in the sector with the need to stand on the terms and provisions of large debts. (Al-Sheikh, 2008: 51-52) Therefore, we see that this indicator is not affected by the nature of the activity, whether it is an economic activity or a social activity, but rather depends on the administration taking its decision on short or long-term borrowing or not, so what applies to the rules on this indicator will be the same degree on economic and social activity on the extent of whether.

Growth Indicators

It shows the evolution of the elements of the financial statements from one year to the next.

It is not possible to extract the growth rate of any element of the financial statements, such as the percentage of sales growth or net income etc. according to a fixed law as in the below to extract the percentage growth of the element (X):

Element growth rate (X) = Element value (X) for the current year - Element value (X) for the previous year/Element value (X) for the previous year (or base year).

Therefore, there is no problem with the adoption of this indicator within the accountability of social responsibility, where it is possible to extract the percentage of any component of the social performance of the employees of the organization or for the protection of the environment, or the community, or for the development of production. Provided we have the value of this element for the current year in addition to the value of that element in the past year (or base year), and by applying the above the law to extract the growth rate for that element.

Structural indicators

It is used to analyse the financial position of the company, and estimating its balance, meaning that it provides a clear picture of the financial structure of the company at a specific

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time (Abdulla hand Hamza, 2018: 37). It shows the relationship between the elements of assets and the liabilities elements (liabilities) according to the elements of the statement of financial position, or elements Expenses or income components according to the elements of the income statement. In general, you can find the ratio of any element of the group by dividing it by the sum of the elements to which it belongs, by following the rule of the part by the whole.

It is possible and straightforward to adopt structural indicators within the accountability of social responsibility because there is nothing to hinder or prevent this. For example, a percentage of any element of the social performance of environmental protection can be found, by dividing that component by its total to show the proportion of that element to the group to which it belongs. In the same way, it is possible to find the proportion of any element of the social performance of the community, or the social performance of the organisation's employees or social performance of product development.

Evaluation Index

It reflects the financial market assessment of the company's performance and is the most accurate measure of the company's value, and it is one of the most important and most common ratios. (Al-Amiri & Al-Rikabi: 120-121)

The ratio of one ordinary share price to the book value (equity/number of ordinary shares) and understands the value that the marketplaces on the value of the share compared to what is recorded in the company's books.

The ratio of the share price per ordinary share to its profitability (net income/number of ordinary shares), as it measures the amount of earnings per share of the company's shares at the end of the financial period.

The impact of this indicator on social responsibility accounting may be indirect because increasing this percentage comes from either increasing the income resulting from economic and social activity or reducing the number of ordinary shares.

All the above discussions about the possibility of harnessing the indicators of analysis in support of the social activity of the organization represent financial indicators, and other indicators have not been addressed, in addition to that there are non-financial indicators, which have not been reviewed, so we leave the field in front of researchers to continue and continue in this way.

CONCLUSION

1. The study achieved its hypothesis that some financial indicators can be used to evaluate and translate the social activity of the organization. These indicators can be adapted to the nature of the activity, while other financial indicators are difficult to align with the nature of the activity. The difficulty generally complements the value of this social activity.
2. The study adopted criteria and indicators that correspond to the nature of the social activity, including activity index, profitability index, growth index, and structural index. While the rest of the indicators reviewed, their impact is indirect or less due to the privacy of social responsibility accounting, as it cannot be used.
3. We propose the creation or formation of a council or a sub-committee in one of the specialised accounting councils by experts in the field of analysis, which performs the tasks of collecting, unifying, classifying and defining indicators of financial analysis according to specific and clear indicators, as no accurate and unified formula can be relied upon in the indicators of financial analysis. While looking at the various sources, there was a difference in the status and even the names of indicators from one analyst to an analyst, so it is best to work on their classification to facilitate reliance on them in the theoretical and practical side.
4. The study discussed seven indicators of financial analysis indicators, and there are financial indicators that have not been addressed, in addition to the presence of non-financial indicators, so we leave the field in front of researchers to continue and continue in this way.

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