

THE ROLE OF SOCIAL ACCOUNTABILITY IN ENHANCING THE ABILITY TO SUSTAIN COMPANIES IN LIGHT OF THE COVID 19 PANDEMIC: AN INVESTIGATION OF A SAMPLE OF IRAQI MANUFACTURING FIRMS

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ABSTRACT

The study's purpose is to investigate at the knowledge pillars of both social responsibility and environmental stewardship accounting and corporate continuity, as applying social responsibility accounting is one of the requirements of the modern business environment and the accompanying changes, especially in light of the outbreak of the Covid 19 pandemic. A basic theory has been proposed, which states: Social responsibility accountability can help enhance corporate viability in light of the Covid-19 pandemic. A group of Iraqi industrial personnel, comprising Administrators, accountants, and technicians are just a few examples of the kind of people who work in the made up the research sample. A questionnaire form was designed in line with the research objectives and hypotheses Although a variety of statistical approaches were employed, the study yielded a number of conclusions, the most noteworthy of which was that the Iraqi industrial companies 'management is aware of the importance of social responsibility accountability in in the aftermath of the Covid 19 pandemic, and that applying social responsibility accountability In Iraqi industrial companies it can help support their viability.

INTRODUCTION

Companies have developed new concepts to assist build a work environment capable of dealing with rapid changes in economic, technological, and administrative aspects around the world, one of the most notable of these notions being social responsibility, and Industrial companies have grown in importance, and they have realized that they are not separate from society, as social responsibility has assumed a large space and space of importance at all levels and local fields, and it enjoys high-level attention by business organizations, especially In light of the outbreak of the Covid 19 pandemic.

Search Problem

The management was responsible for achieving the economic efficiency of the activities of the enterprise, expressed through the profitability index, but it is now necessary for it to be responsible for what the institution must perform towards the social problems arising from the performance of those activities in the sense that the management has become forced to accept social responsibility in addition to its economic responsibility and relationship This supports its continuity in light of the Covid 19 pandemic.

The Importance of Research

The importance of the research appears in that it sheds light on an important aspect of the work of Iraqi industrial companies, which is social responsibility and the role assigned to them towards society, and to identify the degree to which it can affect the support of companies' continuity in light of Covid 19.

Research Objective

The goal of the research is to look into the foundations of social responsibility accounting and business sustainability, as the application of social responsibility accounting is one of the requirements of the modern business environment and the accompanying changes, especially in light of the outbreak of the Covid 19 epidemic.

Research Hypotheses

The study is based on the following core hypothesis: (In light of the Covid 19 epidemic, social responsibility accounting can help improve company continuity), and from this hypothesis the following sub-hypotheses:

1. In light of the Covid-19 pandemic, the management of Iraqi industrial companies recognizes the importance of social responsibility accountability.
2. The application of social responsibility accounting in Iraqi industrial companies can help support their continuity.

LITERATURE REVIEW

Research Sample

The research sample is represented by a group of workers in the Iraqi industrial companies, including administrators, accountants, and engineers, for data for the year 2020, and among these companies: Textile Industries Company, Light Industries Company, and Baghdad Soft Drinks Company.

The Concept of Social Responsibility

Social responsibility is seen as a business owner's commitment to work with their employees, families, the local community, and society as a whole to improve people's standard of living in a way that serves both trade and development at the same time to contribute to sustainable development conditions for the workforce and their families, as well as the local community and society as a whole.

Developing the economy and working to improve the quality of life for the employees and their families, as well as the local community and society as a whole (Bovaird & Loffler, 2009). Enterprises that examine the influence of their operations on society and confirm their principles and values in their internal techniques and processes, as well as in working with other sectors, practice social responsibility, and includes all attempts that contribute to volunteering institutions to achieve development due to ethical and social considerations (Bodi & Bin Sufyan, 2016).

And there are those who view social responsibility as the firm's commitment to the community in which it operates” This definition has formed the cornerstone of subsequent studies on this topic (Al-Suhaibani, 2009). It should be noted that the multiplicity and different definitions of social responsibility and the lack of agreement on a specific definition about it. It reveals to us that there is an evolution of the concept of social responsibility, as it arises in response to the forces of social pressure around the negative environmental impacts resulting from its practice of its activity, which necessitates its carrying out some obligatory activities (Al-Kati & Ahmed Sami, 2010).

It can be said that the previous definitions agree that social responsibility considers the commitment of the institution to play its role towards the environment and the society in which it operates, as that role is characterized by comprehensiveness, permanence and continuity and is dominated by the voluntary administrative character, so it does not impose legal contractual obligations, but rather adopts it voluntarily as part of its culture Management within two dimensions, one of which is internal (workers, shareholders, owners, managers...) and the other is external (suppliers' customers, competitors, society and the environment as a whole) (Khalaf, 2009).

Aspects and Dimensions of Social Responsibility

In the context of social responsibility, companies voluntarily integrate social and environmental concerns with the commercial goals of these companies (Murad, 2017). The following are examples of these goals that represent manifestations of social responsibility, and then we address the dimensions of social responsibility (Samarasiri, 2008).

First: Aspects of social responsibility: There are many manifestations, shapes, ideas, initiatives, and activities of corporate social responsibility based on the nature of the surrounding environment, the scope and forms of the firm's activities, as well as the financial and human resources available to it resources available to each organization, according to economic, political and social variables (Al-Helw, 2012). Among the manifestations of corporate social responsibility are Building mosques, schools, medical centers, water wells, and other relief and charitable projects, organizing business administration in accordance with societal principles and ethical rules, environmental protection, and the protection of basic resources such as water, forests, wildlife, and soil, fighting corruption and bribery, upholding human rights, and assisting workers in achieving economic and social gains, such as saving, insurance, and caring for themselves and their families, are among the images that we will attempt to classify in the dimensions of social responsibility (Abdel Momen, 2015).

- 1- **Second:** The dimensions of social responsibility: They are represented in both the economic dimension, the legal dimension and the social dimension, and can be clarified through the following: - (Taher and Saleh, 2016: 5)
- 2- **The economic dimension:** It requires the rational use of resources to produce goods and services of high quality that revenues are distributed fairly among the various factors of production, and this dimension requires fair competition by respecting the rules of competition and not harming competitors in addition to preventing monopoly and harming consumers.
- 3- **The legal dimension:** This dimension requires conscious and voluntary commitment to laws and legislation for various areas in society, such as respecting consumer protection laws from harmful substances, protecting children health and culture, protecting the environment by preventing pollution of all kinds, and preserving and developing natural resources.
- 4- **The social dimension:** This component necessitates adherence to societal ethical norms and social values through honoring customs and traditions and considering ethical aspects of consumption, so the focus is on

products and services that contribute to society's quality of life, and the focus is also on providing basic needs in society.

METHODOLOGY

Supporters and Opponents of Corporate Social Responsibility

Social responsibility has sparked a wide debate between supporters and opponents, and each of them presented arguments and proofs to prove the correctness of their view of social responsibility. The following is a presentation of the position of each team, as follows:

First: Supporters of Social Responsibility

Supporters of social responsibility see that it represents a humanitarian duty and a voluntary moral obligation on the part of companies towards society in its various categories, going beyond what is stipulated in the laws and to contribute to raising the level of community welfare (Al-Samlouti, 2018). The following are the arguments of supporters of social responsibility: (Al-Sheikh, 2009).

1. Companies because many problems and therefore they must contribute to solving them.
2. Companies are an integral part of society, and therefore they must contribute to its development
3. Companies have many resources that qualify them to help solve some of society's problems.
4. The participation of companies in solving some social issues reduces state interference, and the end result is greater freedom in decision-making for these organizations.

Second: Those who are opposed to Social Responsibility

They believe that no matter how hard the companies strive and announce that they adopt greater social responsibility, what is indicated here is that the social role is governed by the entirety of its positive repercussions on the economic performance and financial return of these companies, and among the arguments put forward by opponents of social responsibility are the following:

1. The companies' role is to maximize the returns to owners only.
2. There is a possibility of a conflict of interest.
3. Companies lack experience managing community programs.
4. In the final analysis, society will pay for the companies' contribution to solving social problems in the form of high prices.
5. Many companies have great power and any interference by them in the social fields will increase their power and influence

The importance of Social Responsibility Accountability in Promoting Corporate Viability in Light of the Covid-19 Pandemic:

The Account auditors bear a significant amount of responsibility in this regard, and their failure to meet their professional and ethical obligations in the manner expected by the financial community has a number of negative consequences (Abboud, et al., 2016).

The auditor may violate the rules of professional ethics and be exposed to professional accountability and the harm may be to a client or a third party. He is subject to civil liability, and he may cause harm to others or society as a whole, making them criminally liable, and the primary responsibility of the auditor is to indicate to the parties benefiting from his report

whether the financial statements were presented objectively and fairly in accordance with generally accepted accounting principles (Ali, 31).

Accordingly, the auditor must be careful when gathering sufficient and appropriate evidence when performing his work, in addition to directly supervising the work of his assistants to form his professional opinion on the financial reports of the economic unit and avoid the responsibility that he may be exposed to (Dahdouh & Al-Qadi, 2009) and a summary can be presented. For these responsibilities that fall on the auditor:

Legal Responsibility: The accounting and auditing profession provides important economic benefits to society, and legal responsibility has become one of the problems facing the profession, as the number of cases filed against external auditors increased, especially in the second half of the twentieth century. Several factors helped this, the most important of which is the increasing complexity of testing and examination processes. In the field of auditing accounts related to the large size of the economic unit and the use of electronic computers in data processing (Jerboa, 2013).

Professional Responsibility: This responsibility is represented in the ethical principles that the auditor should have and which work to increase confidence in general in the work he does, the opinions he expresses and the reports he prepares, despite the fact that the management is in the economic unit that the auditor carries out. By auditing it, it is the main responsibility for the correctness and adequacy of the content and form of the financial reports and the data and information contained therein, but this does not mean exempting the auditor from that responsibility (El-Helou, 2012).

We, as a society, face a great challenge represented in facing the outbreak of Covid-19 disease, and society in general has a great responsibility, and this responsibility falls on the shoulders of individuals and businesses operating in the country in order to increase confidence in general in what companies are doing and to prove the validity and adequacy of the content and form of reports. However, this does not mean that the auditor is exempt from this responsibility.

Iraq is one of the countries that always support investors and greatly support the business environment by supporting the advanced and pioneering infrastructure system in the region and by issuing legislations that keep pace with events and are in line with them and that help the financial and business community to develop (Mourad, 2006).

The current crisis is a real test for the management in general and for the accounts departments and the internal auditing departments in particular. The departments should focus mainly on the outputs of the accounting system at the present time to prepare budgets to prepare the lists of the financial position and profits and losses periodically so that the decision maker can take the appropriate decision in Good time.

With The fundamental vulnerability of our profession is a very significant percentage at one stage when it comes to the consequences of steps to prevent the spread of the Corona virus on the professions of auditing, accounting, and taxes, It is the stage of documentation examination, which necessitates the participation of work teams from audit, accounting, and tax offices, as well as the use of physical distancing and work-from-home tactics (Tandon, 2009).

As for the role of social responsibility accounting in Limiting the effects of the Coronavirus crisis and ensuring company continuity is a critical responsibility for business, as firms require a significant deal of advice and technical help at such times, when numerous dangers grow. Bankruptcy and sudden closure are also possible outcomes, as are the possibilities of fraud. Here comes the auditor's job, which is to play a significant role in examination and

review at such times as to increase trust in the accounts departments' outputs and to ensure that the decision-making process is founded on solid footing.

An Introduction to the Research Sample

The research community consists of a group of administrators, accountants, engineers, and technicians who are working on data for the year 2020 in Iraqi industrial businesses, Among these are the Textile Industries General Company, the Textile Industries General Company, the Textile Industries General Company, the Textile Industries General Company The Light Industries Company and the Baghdad Company for Soft Drinks conducted personal interviews with members of the research sample, and the researcher relied on them, and it was made The questions were written in the form of a questionnaire so that the responses could be converted into numerical values on the five-degree Likert scale as follows: an introduction that explained the research and the questions that were asked to test the hypotheses, and the questions were written in the form of a questionnaire so that the answers could be converted into quantitative values on the five-degree Likert scale. Fully agree (5) degrees, agree (4) degrees, neutral (3) degrees, do not agree (2) degrees, do not agree completely (1) degrees.

After analyzing the demographic characteristics of the research sample, 96 questionnaires were retrieved from the individuals in the research sample, with a percentage of these forms reaching 96 percent, It was discovered that 60% of the participants in the study were between the ages of 45 and 55, with 40% of them being between the ages of 45 and 55. They were over 56 years old, with a male-to-female ratio of 77 percent in the study sample, Females account for 23% of the population. Finally, the research sample's years of experience were highest among those aged 25-35 years, at 58 percent, with the remaining percentage representing actual service in Iraqi industrial companies for those aged less than 25 year (Al-Quraishi & Iyad, 2011s).

One of the statistical approaches used was the arithmetic mean, which was attributed to the maximum value of the five-degree Likert scale. If the arithmetic mean exceeds three degrees of the scale area, if the study achieves a percentage higher than 60%, and if percentages and standard deviation are used, the study is allowed, In addition to the T-test, which uses inference about the statistical community's arithmetic mean to determine that the correlations between the study variables are real and not due to chance, it is appropriate.

Analyzing the Results and Testing the Research Hypotheses

In this section, we'll go over how to test How to use the mean, percentage, and standard deviation to test hypotheses, as well as how to use the T-test or so-called T-test for a single sample. (T-test with one sample) The goal is to prove or disprove these hypotheses, as well as to ensure that the study variables Independent and Dependent are related (Bodi & Ben, 2016).

The first hypothesis test :The first hypothesis states: (In light of the Covid 19 pandemic, Iraqi industrial businesses recognize the importance of accounting for social responsibility), and Table (1) shows the arithmetic mean, percentage, and standard deviation of the variables in this hypothesis.

No	Variables	Arithmetic Mean	Percentage	Standard Deviation
X1	There is a clear vision for the Iraqi industrial companies 'management of the concept of social responsibility.	4.312	86.24%	0.664
X2	Not practicing commercial fraud, adherence to the law, the correctness of the data provided to the official authorities, and the commitment to work contracts with employees.	3.653	73.06%	0.327
X3	Social, environmental and cultural projects, enhancing employee motivation, improving quality and performance, and achieving customer satisfaction are the responsibility of the company and not the responsibility of the government.	3.856	77.12%	0.443
X4	Social responsibility is a material and moral obligation that the company's management must take into account.	4.443	88.86%	0.564
X5	The social responsibility of the company goes beyond its economic responsibility to include interaction with social activities in a broad sense in a way that helps in achieving social goals.	4.645	92.90%	0.523
X6	When developing strategic plans, the top management of the company must voluntarily adopt social projects, so that these projects become one of its core activities in order to serve the community.	3.677	73.54%	0.438
The overall average		4.098	81.95%	0.493

Source: Prepared by the researcher.

Table 1 shows that the paragraph (the Iraqi Industrial Companies Administration has a clear vision for the concept of social responsibility) has an arithmetic mean of 4.312, a percentage of 86.24 percent, and a standard deviation of (0.664), either the paragraph (commitment to not engage in commercial fraud) or the paragraph (commitment to not engage in business fraud). The accuracy of its data submitted to government agencies, as well as its commitment to work contracts with employees, are both required by law.) have obtained an arithmetic mean (3.653), a percentage (73.06%), and a standard deviation (0.327), while the paragraph (social, environmental, and cultural projects, enhancing employee motivation) has obtained an arithmetic mean (3.653), a percentage (73.06%), and a standard deviation (0.327), Increasing quality and performance while ensuring customer satisfaction The customer is the

responsibility of the company, not the government.) I'm a good arithmetic student (4.443) Social responsibility is a material and moral obligation that the company's management must consider, with a percentage (88.86%) and a standard deviation (0.443) for the account, and a mean Arithmetic (3.856) with a percentage (77.12%) and a standard deviation (0.443) for the paragraph. (0.564), Social responsibility is a material and moral obligation that the company's management must consider, with a percentage (88.86%) and a standard deviation (0.443) for the account, and a mean Arithmetic (3.856) with a percentage (77.12%) and a standard deviation (0.443) for the paragraph Finally, the section (on management) For the sake of community service, the company must voluntarily adopt social projects as one of its core activities when developing strategic plans). The sample members' responses to the hypotheses' paragraphs are significantly higher than the measuring instrument's medium, and this difference is not due to chance, as the T-test was used, and Table (2) shows the T-test results for the first hypothesis variables.

Variables	Calculated T	Tabular T	Degree of freedom	Indication level
X7	6.764	1.96	95	0.05
X8	5.277	1.96	95	0.05
X9	5.322	1.96	95	0.05
X10	4.129	1.96	95	0.05
X11	4.263	1.96	95	0.05
X12	3.155	1.96	95	0.05
The overall average	4.818	1.96	95	0.05

Source: Prepared by the researcher.

From one table to the next (2) T's computed value is higher than its tabular value, which ranged from 3.155 to 6.764, whereas T's tabular value was 1.960 with 95 degrees of freedom and a significance threshold of 0.05, either the total number or the average number of hypothesis variables First, with a degree of freedom of 95 and a significance threshold of 0.05, the calculated value of T was greater than the tabular value, indicating that this hypothesis was accepted.

The Second Hypothesis Test

Table 3 shows the arithmetic mean, percentage, and standard deviation of the variables in the second hypothesis, which states that implementing social responsibility accounting in Iraqi industrial businesses can help them continue to exist.

N0	Variables	Arithmetic Mean	Percentage	Standard Deviation
X7	The application of social responsibility accounting can	4.322	%86.44	0.542

	help in achieving customer satisfaction and thus increase their loyalty to the company.			
X8	Social responsibility accounting helps in improving a company's financial performance by increasing sales and improving profitability, which helps in improving the existing business and developing it in the future.	4.005	%80.10	0.498
X9	The investor wants to invest in companies that carry out social activities, which helps support sustainability.	3.434	%68.68	0.412
X10	The company's carrying out of social activities is evidence of the management's awareness of the company's obligations towards society, given that the company is an economic unit that is part of the society in which it operates.	3.956	%79.12	0.322
X11	The company's application of social responsibility accounting is a response to the demands of today's business environment, as well as the rapid and continuous changes and developments that have accompanied it, thus helping to enhance the continuity of the company.	4.667	%93.34	0.534
X12	The company's application of social responsibility accounting is evidence of the company's success in achieving both its goals and society goals, in line with the variables of the modern business environment.	4.329	%86.58	0.576
	The overall average	4.119	82.38%	0.481

Source: Prepared by the researcher.

Table (3) shows that the paragraph (The use of social responsibility accounting can assist in achieving customer satisfaction and thus increasing customer loyalty) resulted in an account mean (4.322) with a percentage (86.44 percent) and a standard deviation (0.542), either paragraph (Social responsibility accounting helps a company's financial performance by increasing sales and improving profitability, which helps the company's current and future growth) The following paragraph (the investor wishes to invest in companies that carry out social activities) The paragraph (the investor wishes to invest in companies that carry out social activities) yielded an arithmetic mean (4.005), a percentage (80.10 percent), and a standard deviation (0.498), whereas the paragraph (the investor wishes to invest in companies that carry out social activities) yielded an arithmetic mean (4.005), a percentage (80.10 percent), and a standard deviation (0.498). (80.10). the paragraph (that the company engages in social activities is evidence of on the management's awareness of the company's obligations) has a standard deviation of (0.498) (Whittington & Pany, 2008).

The paragraph (that the company engages in social activities is evidence of On the management's awareness of the company's obligations) has an arithmetic mean (3.434) with a percentage (68.68 percent) and a standard deviation (0.412), and the paragraph (that the company engages in social activities is evidence of On the management's awareness of the company's obligations) has an arithmetic mean (3.956) with a percentage (79.12%) and a standard deviation towards assuming that the corporation is an economic unit that is a component of the society in which it operates (it has an arithmetic mean (3.956) with a percentage (79.12%) and a standard deviation towards assuming that the corporation is an economic unit that is a component of the society in which it operates (it has an arithmetic mean (3.956) with (0.322), The company's use of social responsibility accounting It's a reaction to the demands of a more advanced environment. Modern money, as well as the rapid and continuous changes and advancements

that have accompanied it, have aided in the improvement of the economy. The company's continuity has been measured by an account mean (4.667), a percentage (93.34%), and a standard deviation (0.534). Finally, the paragraph (Application of social responsibility accounting by the company) is proof of success All of the company's and society's objectives were met in accordance with the variables of today's business environment (it received an arithmetic mean (4.329) with a percentage (86.58 percent) and a standard deviation of (0.576), As a result, the second hypothesis variables' arithmetic mean is (4.119) with a percentage of (82.38). (Per cent) And a standard deviation of 0.481, indicating that the hypothesis is correct. As a result, using social responsibility accounting in Iraqi industrial companies can assist them in maintaining their continuity in a way that is consistent with the current business environment's rapid and constant changes.

To verify that the arithmetic mean for the paragraphs of this hypothesis demonstrated by respondents in Iraqi industrial enterprises and their personnel in the year 2020 is significantly larger than the mean of the measuring instrument, and that the disparity is not coincidental. The T-test was used, and the results are shown in Table for the variables of the second hypothesis. (4).

Variables	Calculated T	tabular T	Degree of freedom	Indication level
X7	5.329	1.96	95	0.05
X8	4.613	1.96	95	0.05
X9	4.265	1.96	95	0.05
X10	3.215	1.96	95	0.05
X11	4.496	1.96	95	0.05
X12	3.214	1.96	95	0.05
The overall average	4.189	1.96	95	0.05

Source: Prepared by the researcher.

Through Table (4), The calculated value of T for all paragraphs is greater than the tabular value, ranging from (3.214) to (5.329), whereas the tabular value of T was 1.960, with 95 degrees of freedom and a significance threshold of 0.05, either the total number of hypothesis variables or the average number of hypothesis variables Second, T was estimated to be greater than the tabular value, indicating that the hypothesis was accepted.

Following the testing of the research's two hypotheses, the following conclusions can be drawn:

- 1 The management of Iraqi industrial companies realizes the importance of accountability for social responsibility in light of the Covid 19 pandemic, and this is done through the presence of a clear vision of the Iraqi industrial companies 'management of the concept of social responsibility, and not practicing commercial fraud, as well as social, environmental and cultural projects, enhancing employee motivation and improving quality. Performance and achieving customer satisfaction is the responsibility of the company and not the responsibility of the government. Social responsibility is a material and moral obligation that the company's management must take into account.
- 2 The application of social responsibility accounting in Iraqi industrial companies can help support their continuity, and this is done through the application of social responsibility accounting that can help achieve customer satisfaction and thus increase their loyalty to the company, as social responsibility accounting

helps in improving the financial performance of the company from By increasing sales and improving profitability, the investor also wants to invest in companies that carry out social activities, which helps support continuity.

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

- 1 Social responsibility considers the organization's commitment to play its role towards the society in which it operates, as that role is comprehensive and dominated by the voluntary administrative character.
- 2 The nature of the surrounding environment, the scope and forms of a company's activity, and their financial and human capabilities all influence the aspects, forms, and activities of corporate social responsibility.
- 3 The dimensions of social responsibility are represented by each of the economic, legal and social dimensions, which are consistent with the requirements of the business environment.
- 4 The management of Iraqi industrial companies realizes the importance of accountability for social responsibility in in the aftermath of the Covid-19 pandemic.
- 5 The use of social responsibility accounting in Iraqi industrial firms can help ensure their long-term viability.

Recommendations

- 1 When developing strategic plans, the top management of companies voluntarily adopts social projects to make those projects at the core of their activities.
- 2 Attention to various aspects of social responsibility with a kind of balance and lack of interest in one side at the expense of the other in order to serve the community.
- 3 Strengthening the role that companies play in diagnosing the general problems in society that they cause as a result of practicing their economic activity and contributing to their treatment.
- 4 Establishing an independent, special unit in the organizational structure of the company to undertake the tasks of planning, following up, controlling and supervising the implementation of programs, activities and social projects.
- 5 Development of accounting information systems in Iraqi industrial companies that are interested in social activities and programs.

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