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THE EXTENT TO WHICH SOCIAL AUDIT CONTRIBUTES TO SOCIAL RESPONSIBILITY AND SUSTAINABLE DEVELOPMENT

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Abstract:

Social audit and social responsibility have become the focus of governments and economic units to address challenges, risks and crises that require community awareness and commitment.

The research aims to know the contributions of social audit in economic units and its importance and the vital role of achieving social responsibility and sustainability and the treatment of some of the social problems, and to find opportunities by economic units and society in order to raise the level of the barrier sought for individuals if the problem of research includes weak planning of strategic social audit, and social responsibility especially their importance to the life of the individual and society was used \ reports of the Federal Financial Supervisory Office to achieve the objectives of research and it was reached that social audit has an active and important role in achieving social responsibility and sustainable development and that the most important Research recommends it is to encourage and encourage economic units to recognize the importance of social auditing, social responsibility and sustainable development.

Keywords: Social Audit, Social Responsibility, Sustainable Development, Community Sustainability

Introduction

The developments that have taken place in the world in various fields and the commitment and preventive health measures must be a serious challenge, the active participation of all segments of society must be taken to reach safety and preserve the lives of individuals, both in accordance with their responsibility and tasks, and the nature of the normal human being by preserving and preserving oneself and not harming them or contributing to harm to others and fulfilling the legitimate and moral duty that everyone must carry out as recommended by our Islamic religion, the good nature and the responsibility of everyone in this world.

Social auditing, if the compass that drives this effort, and one dimension of the audit is social compliance through interaction with individuals throughout the unit for the availability of information about its performance and related activities, one of the crucial and accurate elements is direct and individual participation that the content of personal participation is of great importance.

There is no doubt that the concerted efforts of all contribute to raising the social level and reducing the risks, duty and what is required by the public interest and social responsibility according to its location, and it is no secret that many of us have the active role of economic unity towards society, which falls within social responsibility and in order to achieve sustainable development.

The first axis included the research methodology and the second axis of social audit, while the third axis included social responsibility, social responsibility, social audit, sustainable development, the fifth axis, the practical aspect and the sixth axis, the conclusions and recommendations.

Research methodology

Firstly: research's problem

The problem of research is the weakness of strategic planning for social audit, which is found in our societies will contribute to the treatment of some of the social problems, and this represents one of the challenges to achieve social responsibility, which requires the creation of opportunities by economic units and society in order to raise the standard of living of individuals (members of society, job creation, reducing unemployment, increasing energy sources, rationalizing water consumption, in pursuit of sustainable development.

Secondly: The importance of research

The importance of the research lies in the following:

- 1- Social audit and its importance to society.
- 2- Social responsibility and its role in achieving
- 3- To clarify the extent to which social audit contributes to economic units to achieve social responsibility and sustainability.

Thirdly: research objectives.

The research seeks to achieve the following objectives:

- 1- Identifying the importance and aspects of social audit.
- 2- Contributions of social responsibility to economic units.
- 3- Highlighting the vital role of social audit in achieving social responsibility and community sustainability.

Fourth: the hypothesis of research.

The research is based on the following premise of social auditing the important role in achieving social responsibility and sustainable development.

Social audit

Firstly: Historical profile

By Theodore Kreps, the term social audit was used for the first time 1950 in the year.

(Howard R. Bowe) a small part of one of his books on social audit issues. He is the true founder of social scrutiny at present. He said: "Just as the units themselves are audited by independent public accounting units, they

may also be subject to periodic scrutiny by independent external experts who evaluate the work from a social point of view.

(Raymond, Vazier) was the founder of social auditing in France in the 1920s. He believes that "social audit is a management tool for monitoring and evaluating capacity"

The practice of social auditing began in the United States of America (USA). In the early 1940s, social audits were systematically conducted

The current development of social scrutiny is due to two sets of factors. The first is determined by the desire to use social scrutiny for economic gain. This feature makes the American model of social scrutiny purely practical. The practice has also shown that social auditing is a tool that helps managers better understand and predict the needs of stakeholders.

The availability of this tool is basic information about the interests, needs and expectations of stakeholders, facilitating the mutual dependence that exists between business and stakeholders, and promoting reciprocity, i.e. two-way development.

Secondly: The definition of social audit

Social audit is defined as a means of measuring and recording the social and environmental performance of the unit officially through regular monitoring through the collection of data from interviews, documents and inspections collected within economic units.(Eorkman& Wong, 2013: 1)

Social audit is also defined as a means of ensuring that units collect and disclose social and environmental data in a satisfactory manner. (Rahim,Idowu,2015: 2).

Social scrutiny was also defined as a way to measure, understand, report and ultimately improve the social and moral performance of the unit. Social auditing helps narrow gaps between vision/goal and reality, and between efficiency and effectiveness, and a technique for understanding, measuring, measuring, verifying, reporting and improving the social performance of the unit (Pujara,2016:1)

Unit operations have an impact on the society in which they operate, and social scrutiny leads to the cohesion of the unit in the market and improves its image by correcting its operational procedures and code of conduct.

(Rahmawati,2018:16)

Thirdly: The importance of social audit

Social auditing requires units to find a balance in their planning and measurement of their operations, and leads to consistency between plans and results to integrity, giving owners, employees, customers and the general public the confidence to make decisions about dealing with them.

Units that aspire to practice well in the social and environmental fields use cost-effectiveness as a key indicator of performance, and social auditing assesses the social and commercial actions of the unit with regard to its stated objectives and the status of external and internal unity.

Fourthly: aspects covered by social audit.

An important aspect of social auditing will be the agencies (Rahmawati,2018:16).

1. Ethics: values, ethics and rules that concern unity. Given the paucity of ethical discussions, it is possible to identify specific cultural features that apply to unity, which may reflect the processes of unity.
 2. Work: Creating a work environment that accepts all members of the workforce to develop their own potential as well as consumers, workers who are a reflection of the effectiveness of social responsibility.
 3. Environment: In the context of the natural environment, the unit's policies monitor and reduce the damage caused by industrial activity to the natural environment. Social scrutiny must examine social conditions, including the environment. If the state of that environment is supportive of social conditions.
 4. Human rights: This includes units operating in a way that does not violate human rights and that a good social environment is an environment in which all obligations, human rights and the duties of others can be fulfilled.
 5. Community: Investing in capital for the benefit of the community, this involves unity that engages in non-profit activities to serve the community.
 6. Meeting needs: by identifying all legal obligations. Social scrutiny in this way can ensure that the unit operates effectively and efficiently.
- The unit's reputation in society depends heavily on the way it operates, its rules of conduct and other appropriate factors, and stakeholders and shareholders assess the effectiveness of the unit's social responsibility on the basis of operational efficiency.

Social responsibility

In today's socially conscious world, the social responsibility of economic units has become a fundamentally strategic necessity, benefiting many units around the world for success and competitive advantage. The idea of social responsibility assumes that unity not only has economic and legal obligations, but also some responsibilities towards society that go beyond economic and legal responsibilities (McGuire, 1963) (Erlangung, 2019:2).

First: A Brief History

The social responsibility of economic units includes mainly financial assistance and social work, in the form of donations and the redistribution of part of the profits, confirmed by the grand administrative unit.

Social responsibility has gained a great meaning especially nowadays. The social role played by large economic units is that their jobs cannot be exhausted in economic production and the distribution of goods and services in order to obtain a satisfactory level of income.

These concepts were addressed and developed by various scientists in the post-World War II period and in the early 1950's.

Social responsibility (CSR) was initially recognized in 1960, and these units around the world are under increasing scrutiny in terms of their level of social performance, as their positive or negative impact on stakeholders, society and the environment.

The idea was developed that by comparing the sustainability performance of different units, stakeholders will be able to influence the social responsibility of the units (Rahim & Idowu, 2015:1).

Over the years, the units have developed special codes of conduct and have gradually compiled and deployed CSR reports to the units in order to

respond to growing pressure from stakeholders to improve social, environmental and ethical standards. However, unit CSR reports have been used heavily, and the same cannot be said about the way data is collected and processed.

The vital importance of ensuring "quality" reports of social responsibility has attracted considerable attention from scientists, who over the past four decades have tried to determine whether the units are actively working to meet the requirements of stakeholders.

Second: definition of social responsibility

The social responsibility of the economic units provided by Bowen stressed that "the obligations of businessmen to follow these policies, make decisions, or follow those lines of action accompanied by the objectives and values of our society"

The first definition of social responsibility for units was introduced by Bowen in 1953, and refers to the social responsibility of economic units as the obligation of executives to make the decisions that society desires.

The concept of social responsibility for economic units evolved further in the 1960s with a relationship between stakeholder theory, for which Edward Freeman was the first regulator compared to other theoretical frameworks.

The European Commission defined the social responsibility of economic units as "a concept whereby units integrate social and environmental interests into their business operations and in their voluntary interaction with stakeholders"

She was known to hold economic units accountable to stakeholders and society and to act in ways consistent with the perception of social responsibility (Macbeth, 2019:37).

Third: The importance and objectives of social responsibility

The social responsibility practices of economic units target different stakeholders, individuals who may influence or influence the objectives of the unit, and are classified as internal and external stakeholders.

The internal stakeholders of the unit are employees, managers and shareholders, and examples of external stakeholders are the environment, consumers, society and suppliers.

Internal CSR represents those activities related to improving working conditions for the internal stakeholders of the unit, employment, policies, training, development and diversity management can be forms of internal social responsibility practices, however, this is not only about the psychological work environment, but also the improvement of the physical working environment (e.g., environmentally friendly buildings). On the other hand, CSR external refers to these activities aimed at protecting the environment, community development, sustainability and charitable activities that target these practices primarily in the external environment of the unit. However, they may in turn have a positive impact on the internal environment (e.g. sustainable practices).

The social responsibility practices of economic units have proven to be worthwhile efforts for executives. Studies have long found that the social responsibility of these units has a positive impact on the unit's reputation and image and, in fact, social responsibility has been positively associated

with many desirable fixed outcomes and has also produced consistent internal positive results (Story&et al,2018:486).

Fourthly: The role of social responsibility in economic units

Over the past decade, the social responsibility of the units has been the focus of many studies in management to the extent that the social responsibility of economic units is no longer seen as a strategic advantage but rather as a real strategic necessity, the studies have consistently associated with social responsibility at the unit level such as the performance, reputation and external image of the unit.

Other studies have examined CSR practices in economic units and their impact on various stakeholders: the most common, consumers, employees, managers and investors, and the results generally indicate that the social responsibility of the units is paying off.

CSR can also be used as an effective strategy to attract talented individuals to their units. Human Resources Management (HRM) could support the implementation of the social responsibility of the units.

Social responsibility, social audit and sustainable development.

Firstly: the social responsibility of economic units.

One dimension of quality is the scrutiny of social compliance, which is interaction with individuals throughout the unit for the availability of information about its performance and related activities, one of the crucial and accurate elements is direct and individual participation.

There will be changes through the supply chain and it is the truth of all levels of the value chain and relationships must be developed and meet their broad requirements and changing working conditions and there are significant risks in the post-pandemic environment and social scrutiny will be more important than ever, Randy (Rankin, 2020).

What distinguishes social audit from other areas of scrutiny is the type of issues that fall under the focus primarily on the labour rights referred to in international conventions and initiatives that focus on these issues tend to use CSR terms to represent the issues they address. It is also worth noting many initiatives in the range of social and environmental concerns. (Behnassi,2008:6)

Recently, in order to address sustainability, there has been a trend to produce community reports emphasizing the interconnection of sustainability issues . Behnahn,2008: While these largely follow the practices created by social audit.

Secondly: the role of social audit in economic units in achieving social responsibility and sustainable development.

Social audit can verify the social responsibility of the unit by explaining how social and environmental programmes are implemented. Whether these actions reflect social, environmental and societal goals, stakeholders will have increased confidence in unity and its values (Rahim, Idowu, 2015:1-2).

Social audit measures the social performance of stakeholders' organizations and economic units and seeks to improve its social performance in the future.

Social audit is primarily aimed at understanding, measuring, reporting, achieving efficiency, effectiveness and closely linking them to important issues related to resource management and public administration.

Social audit plays a key role in supporting the social responsibility of units and demonstrates direct and indirect benefits to both the unit and stakeholders, the scrutiny of socially responsible practices and the impact on stakeholders, the comparison of the level of social performance in relation to predetermined social, environmental and societal objectives (Ghonkrokta & Lather, 2007) and provides valuable information and a vision of unity and in achieving sustainable development.

This, in turn, leads to better self-assessment and the creation of strengths and disadvantages in the unit strategy. Implementation of improvements that lead to more efficient social performance, which in turn improves the image of the unit)

The social responsibility of economic units "is a concept in which units voluntarily decide to contribute to a better society and a cleaner environment" and is defined as "voluntary integration by economic units of social and environmental concerns in their business operations and interactions with stakeholders" (Rahim & Vicario, 2015:3)

To activate this definition, the units implement voluntary practices with the aim of contributing to the improvement of the community to which they belong, as well as to avoid environmental degradation with the business that they develop and do.

The refore, the need for a comprehensive approach to the development of the environment is a key issue for the development of the environment. The social audit is able to provide the social partners of the unit, government agencies, and professional associations with objective information (Гордополова & Головай, 2019:141)

Social auditing is a process to assess the performance and behavior of the unit, report on it and improve it, and measure its effects on society. Social auditing can be used to produce a measure of the social responsibility of the unit.

It takes into account any internal code of conduct as well as the views of all stakeholders and relies on best overall quality management and human resources development practices. Like internal audit, social audit requires the unit to determine what it seeks to achieve, who stakeholders are, and how you want to measure performance. Social audit provides an assessment of the impact of non-financial objectives through systematic and systematic monitoring of their performance and the views of stakeholders (idowu & Gupta, 2013).

Thirdly: The importance of social responsibility in achieving social well-being and sustainability.

CSR is an effective strategy widely conceived as a unit or brand commitment to maximize long-term economic, community and environmental well-being through business practices, policies and resources, CSR has shifted from philanthropic to mandatory and committed for decades and has become a successful business model that provides a comparative advantage in many respects and enhances

corporate contributions to csr's sustainable development different definitions (but when referring to SD, the essence of CSR is based on three dimensions: economic, social and environment. (Ye, N et al,2020:1)

As we have seen above, the ideology of corporate social responsibility and long-term sustainable development overlaps the balance between economic, societal and environmental elements. However, SD and CSR differ completely in their main areas of focus.

(Behringer and Szegedi, 2016) argued that SD focuses more on meeting needs; ethical values; social, economic and environmental dimensions; human rights; cooperation, while unit social responsibility focuses on environmental and social relationships; stakeholder approach; ethical behavior; and volunteerism. Similarly, Dyllick and Muff (2016) argued that sustainable development focuses on global challenges and achieving sdg at the macro level, while unit social responsibility focuses exclusively on business-level win strategies and environmental efficiency.

Results: Presentation and analysis of field study results:

Through what has been discussed in the theoretical aspect of this research will be conducted field study for this subject, through the use of the survey list, which contains various questions, especially in social audit, social responsibility and sustainable development, and this research was conducted in federal financial control analysis of the reports it issues in the extent of its application to the activities and internal and external social programs of the unit.

Firstly: Social audit and social responsibility in economic units to achieve sustainable development

The researchers review the duration of the application of the economic unit of social audit and social responsibility through social activities and programs to achieve sustainable development, as follows:

Special and internal social activities and programmes in the unit

The table shows the extent to which the unit applies social audit and social responsibility sustainability

Table (1)

	Social programs	Order
1	Private social activities	
2	The extent of the unit's contribution to the development of human resources and .the achievement of social welfare	1
3	How effective economic unity is in achieving the social goals of workers	1
	Actions	
4	Ascertain the financial aspects of social activities carried out in accordance with laws and regulations	1
5	Ensure that the unit trains staff	1
6	Ensure that transport services are available to employees	1

7	Ensure that the unit is interested in the availability of housing services for workers	1
8	Ensure that the unit is interested in the availability of health care	1
9	Ensure food, social and sports services	1
10	Justice in the distribution of salaries, rewards and promotions	1
11	The unit's interest in continuing to work and reducing unemployment	1
12	Contributions of the Unit to the granting of subsidies and marriage advances	1
13	Make sure that the unit is secured and the levels of expenditure	0
14	Economic activities and programmes with social impact	1
15	The extent to which the Unit contributes to the optimal utilisation of available resources	1
16	The extent to which it contributes to the development of net income	0
17	To ensure the objectives of the economic unit through its own law and rules of procedure and the extent to which it is achieved	1
18	The efficiency of the economic unit in making profits	1
19	Auditing production and productivity	1

B. External social activities and programmes

Table (2)

	External social activities and programmes	
1	The extent of the unit's contribution to improving the production service and availability of basic needs and the protection of the customer	1
2	Efficiency and effectiveness in achieving and developing social performance goals	1
3	Compare actual quality specifications with measurement and identification of deviations	1
4	Ensure the quality of service and availability of equipment and human potential	1
5	Development of production and service provided	1
6	Research and development	1
	Activities and social programs related to the environment	
7	The extent to which economic unity contributes to protecting the environment from pollution	1
8	The extent to which economic unity contributes to improving the aesthetic shape of the environment	1
9	The extent to which the economic unit contributes to the provision of public services to the community	1
10	The suitability of the location of the economic unit and access to the fundamental benefits and proximity and distance from the residential communities	0
11	Ensure that the economic unit provides environmental protection conditions through (equipment and equipment to prevent pollution, obtain a certificate of	1

	.validity of that equipment)	
12	Check environmental policies, laws and regulations and their efficiency to ensure that human and financial resources are used to achieve the goal of environmental protection efficiently, effectively and economically	1
13	Check the unit's procedures in controlling and controlling environmental pollution by comparing actual levels with its measurement of pollution, identifying deviation skewed study and auditing internal environmental performance reports	1
14	Ensuring control and disposal of waste through coordination with relevant authorities with the aim of limiting the quality of waste and the methods of collection	0
15	Ensuring that environmental information is in the unit includes recording the actual quantities of dangerous exiles	0
16	Ensure the unit's actions and concerns about occupational health and safety by ensuring the role and interest of the unit in improving the overall shape of the environment	1
17	Ensure that the unit contributes to the provision of services in the processing of essential essentials, hospitals, roads, schools and kindergartens	1
18	Ensuring the unit has helped its economic development in general through production indicators to ensure that the unit contributes to increasing production	0
19	Ensuring the contribution of unity to the service of the community unemployment and preventing crime and strengthening programs to combat epidemics and diseases through literacy programs and activities and the eradication of poverty	1
20	Ensure the contribution of the unit to provide workers to organizations and charities	0
21	Ensure that unity contributes to the creation of social awareness (health, cultural, ethical behavior)	1
22	Ensure the contribution of the unit in the transfer and application of technology	1

Through the table above the extent to which social audit and social responsibility are applied in the economic unit, the results indicate that a large proportion of the paragraphs are fully or partially applied, indicating that the unit is applying social audit to achieve the dimensions of social responsibility and sustainable development. Social audit is one of the tools within the broader framework of the SSA initiatives of the Economic Unit and information verification, which is the focus of verification of the system-based approach (used in environmental or social accountability management systems) where the focus is on the process of addressing social accountability issues and on which it can take the form of performance assessment of a set of standards and indicators, and the initiatives integrate both process standards and performance into social audits with another way of understanding the csr set of its role for verifying information, depending on how the unit structures its report, this information may have been verified by the unit itself or by a third party such as a designated consultant, independent expert, or non-governmental representative involved in the unit's decision-making regarding the

information provided in their reports, and due to the lack of widely accepted auditing standards and methodologies in this category, there are few reporting systems that include independent third-party verification. The second type of social responsibility initiatives for economic units is the system of social certificates where there is the most advanced social audit, which uses social audit as one of the components of its activity, unlike reporting systems, and social certification systems that have specific criteria. Social auditing has clear contributions to social responsibility and sustainable development.

Conclusions and recommendations

Firstly: Conclusions

1- Social audit and social responsibility are important through the response of economic unity to the requirements of international bodies and organizations to achieve social performance.

2- Sustainable development is one of the main pillars to achieve the well-being of society and the preservation of society and the environment, which contribute to the change of the current situation and continuous improvement and the bright future in the light of available resources and the balance between social, environmental and economic dimensions, and the close link between the environment, society and the economy contributes to raising the level of life of individuals and social life.

3- Social audit and social responsibility is a positive reflection on the unit to audit performance and sustainable development by integrating social concerns with the environment.

4- The study proved that the hypothesis of social audit has proved a vital role in achieving social responsibility and sustainable development.

Secondly: recommendations.

Urge and encourage economic units to recognize the importance of social audit and social responsibility in achieving sustainable development.

2. Create legal departments and units whose task is to adhere to social scrutiny and social responsibility by allocating an independent special budget to strengthen social and environmental activities and to give the right to participate in internal and external decisions.

Raising public awareness through conferences, seminars, media and workshops on issues related to social audit and social responsibility, including encouraging various government sectors to participate actively.

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